SPECIAL EXTRA

The Irish Times.

PRICE TWOPENCE. DUBLIN, WEDNESDAY, APRIL 29, 1925. VOL. LXVII. NO. 21,227.

CHOICE
CHINA TEA,
3/2, 3/8, 4/-, 4/6.
LAPSANG SOUCHONG,
3/4, 4/-, 4/8, 6/-
7 lbs. Carriage Paid.
Robt. Roberts & Co. (Ireland),
44 Grafton Street } DUBLIN.
19 Suffolk Street }

Births, Marriages, and Deaths (which in all cases must be authenticated), 3 lines, 20 words, 2/6; each additional line of 7 words, 8d.

Irish Times 'Phone Numbers.—Dublin—5036 and 5037; Belfast—1787; London—Central 4350. Belfast Office—139 Royal Avenue. London Office—59 Fleet Street.

ROLL OF HONOUR.
IN MEMORIAM
(1914-1918).

BLAKELY—Eighth Anniversary—In fond and loving memory of my dear brother, William Hare Blakely, R.S.M., the Connaught Rangers, who died in Cork Military Hospital the 29th April, 1917. "Safe in the arms of Jesus." Inserted by his fond brother, Charlie.

GREENE—In everlasting remembrance of our beloved son, Harry Caldwell Greene, First Lieutenant, R.M.F., "Ypres," April 29th, 1918. "Lest we forget."

TRIMBLE—In very proud and loving memory of Noel Desmond Trimble, Sch., T.C.D., Royal Inniskilling Fusiliers, who was killed at Hulluch April 29th, 1916, aged 20 years.
"Dearest! thou art enshrined
In all thy fragrance in our memories."

BIRTHS.

CHRISTIE—April 26, 1925, at 9 Dunedin, Connaught avenue, Cork, to Mr. and Mrs. Keith Christie, a son.

HUGHES—April 8, 1925, at "Hazelbrook," Rathfarnham, to Mr. and Mrs. James Hughes, a daughter.

McCABE—April 20, 1925, at 89 Lower Baggot street, to Mr. and Mrs. Michael McCabe, 48 Upper Baggot street, a son.

MacKENZIE—April 24, 1925, at 89 Lower Baggot street, Lily (nee Casey), wife of Alfred E. MacKenzie, of a son.

MULLEN—April 22, 1925, at Portumna, County Galway, to Mr. and Mrs. P. A. Mullen, Customs and Excise, a daughter.

STORAH—April 24, 1925, at 12 The Crescent, Monkstown, to Mr. and Mrs. C. Storah, a son.

MARRIAGES.

LONEY and COULTER—April 15, 1925, in London, William, second son of the late Henry Loney, of Sydney, N.S.W., to Aimée Isabel Mackintosh, youngest daughter of the late John Allen Coulter, Ballina, County Mayo, Ireland.

MYERS and DESMOND—April 15, 1925, at St. Michael's Church, Dun Laoghaire, with Nuptial Mass, by the Rev. Patrick J. Lyons, C.C., James Joseph, sixth son of the late James and Mrs. Myers, Suir Island, Clonmel, to Bridget, second daughter of the late John Desmond, Ballingarrane, Clonmel, and Mrs. Desmond.

POTTERTON and PRESTON—April 17, 1925, at St. Bartholomew's Church, Clyde road, Dublin, by the Rev. Noel Waring, assisted by the Rev. Walter Simpson, Henry Norman Potterton, eldest surviving son of William Potterton and Mrs. Potterton, of 9 Palmerston Park, Dublin, and "Erelfuns," Laracor, County Meath, to Rita Kathleen, younger daughter of F. Scott Preston and Mrs. Preston, Hauteville House, Morehampton road, Dublin.

DEATHS.

ANNOUNCEMENTS received late for insertion in this column will be found on Page 6.

BUTTERLY—April 27, 1925, at her residence, 12 Shaw street, Mary, beloved wife of John Butterly. R.I.P. Funeral from St. Andrew's, Westland Row, to-day (Wednesday) at 2 o'clock for Kilbarrack Cemetery.

CONDREN—April 28, 1925, at his residence, Lower Main street, Arklow, Daniel Condren, Auctioneer. Sacred Heart of Jesus, have mercy on his soul. Remains will be removed to Catholic Church this (Wednesday) evening at 8.30 o'clock. Office and High Mass to-morrow (Thursday) morning at 11 o'clock. Funeral at 12.30 to New Cemetery. No flowers.

COX—April 28, 1925, at 9 Percy terrace, Waterford, Harriett A., daughter of late James T. Cox, Waterford. Funeral at 2 o'clock to-morrow (Thursday) for the Cemetery, Waterford.

GARDNER—April 28, 1925, at the residence of her son, W. Boyd Gardner, M.R.C.V.S., 35 High street, Ballymena, County Antrim, Jane Boyd, widow of the late Samuel Gardner, Kirkinriola. Deeply regretted. Funeral at 3 o'clock to-morrow (Thursday), the 30th, to the family burying ground, Kirkinriola.

HALPIN—April 27, 1925, at his residence, Nobber, Thomas Halpin. Deeply regretted by his sorrowing wife, children, and friends. R.I.P. Funeral from St. John's Church to Nobber Cemetery to-day (Wednesday), 29th inst., at 3 o'clock (old time).

HOLMES—April 16, 1925, at Rangoon, India, suddenly John Bernard, eldest son of the late Colonel J. D. E. Holmes, M.A., D.Sc., C.I.E., and Mrs. Holmes, Barnes, London, grandson of the late Rev. John Holmes, Tipperary.

KEARNEY—April 27, 1925, at St. Vincent's Hospital, James, the only son of Martin and the late Susan Kearney, Butterfield Lane, Rathfarnham. Deeply regretted by his sorrowing father and sisters. R.I.P. Funeral this (Wednesday) morning from Church of the Annunciation, Rathfarnham, after 10 o'clock Mass.

OUGHTON—April 14, 1925, at Dwight, Illinois, John Richard, eldest son of the late J. R. Oughton, of Clonmel. Very deeply regretted.

REEVES—Monday, April 27, 1925, at 6.45 a.m., in hospital, John Henry Reeves, late of P.O. Stores Department, Aldborough House, and 86 S.C. road, Kilmainham. Deeply mourned by sorrowing wife and family. Funeral at Mount Jerome 11 a.m. to-day (Wednesday).

RUTHERFORD—April 28, 1925, at her son's residence, Wyndgates, Stranmillis road, Belfast, Jane Rutherford, beloved wife of Thomas Rutherford, of Moorefield, Manorhamilton. Funeral 2.45 p.m. to-morrow (Thursday), 30th April, from Railway Station, Manorhamilton.

SAUNDERS-KNOX-GORE—April 22, 1925, at Bath, Colonel William Arthur Gore Saunders-Knox-Gore (late Royal Artillery), O.B.E., D.L., J.P., of Belleek Manor, Ballina, County Mayo, aged 70.

SMYTH—At his residence, 2 Cambridge terrace, Leeson Park, John A. B. Smyth. Funeral strictly private. No flowers, by request.

VERSCHOYLE—April 18, 1925, suddenly, from heart failure, at Chateau de la Garde, Geronce Passes, Pyrenees, Eleanor Hutchinson Stratford, wife of Ainslie H. Verschoyle.

WILSON—April 27, 1925, at his residence, Doncaster, in his 80th year, after a long illness, Alexander Christy Wilson, M.D., J.P.

ACKNOWLEDGMENT.

The family of the late **Mrs. Kinch**, Charlemont avenue, Kingstown, desire to thank most sincerely the many kind friends who sympathised with them in their recent sorrow.

IN MEMORIAM.

DOLAN—Second Anniversary—In ever-loving memory of Mrs. Alice Dolan, who died 29th April, 1923, at Belgrove, Clontarf. Sacred Heart of Jesus, have mercy on her.

KNOX—In affectionate memory of Francis William White Knox, second son of the late F. W. White Knox, Kilmanock, Campile, County Wexford, and the late Mrs. A. C. Knox, Waverley Villa, Bray; grandson of the late Maurice Wilson Knox, J.P., Kilmanock, and the late George H. Hudson, J.P., Templecarrig, Bray; Mount Slaney, County Wicklow; Castleruddery, Dunlavin; and 48 Mountjoy square, South, Dublin, formerly High Sheriff for County Wicklow; and great-grandson of Hunter O'Reilly, Captain, 5th Dragoon Guards, Kilquade, County Wicklow.

WHEELER—Fourth Anniversary—In fond and loving memory of George Wheeler, Solicitor, 100 St. Lawrence road, Clontarf, who died April 29th, 1921. Inserted by his wife and loving children.

'Phone—276. **NICHOLS'** 'Phone—276
FUNERAL AND CARRIAGE ESTABLISHMENT, Lombard street (Westland Row). Coffins, Hearses and Every Requisite. Economy and Punctuality.

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THIS DAY'S PRICES:

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Delivered in the City
Special discount of 2/ per ton if cash paid with order
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EVENTS IN IRELAND are fully summarised in the "WEEKLY IRISH TIMES," with Illustrations. Price Twopence.

MISCELLANEOUS.

TO SOLICITORS AND OTHERS.
ANYONE having, or who can give, information as to the whereabouts of the Will of the late James Henry Farrell, formerly an Official in the Dublin Corporation and late of "Clanaboy," Westfield road, Harold's Cross, and who died on the 20th April, 1925, will kindly communicate with W. G. BRADLEY and SONS, Solicitors, 11 Lower Ormond quay, Dublin.

£2,000 TO Lend on Mortgage of first-class Property in Dublin showing substantial margin. Apply M 388, this office.

51 LOWER LEESON STREET (facing Fitzwilliam place)—Handsome Residence for Sale, with Possession. Held for ever, subject to nominal rent and low valuation. For further particulars apply to FREDERICK CROSKERRY and SON, Solicitors, 30 Lower Ormond quay, Dublin.

MODERN 10-room House, on Little Sugar Loaf, to Let, Furnished; Kilmacanoge ('bus), 1 mile; charming views; excellent water; bath, h. and c.; garage. Rent moderate.—M 356, this office.

SELL privately, £21, Ground Rent well-secured City Premises; offers.—M 349, this office.

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"RATHLAHINE," BLACKLION ROAD, GREYSTONES.
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A WELL-BUILT HOUSE, in secluded position, enjoying beautiful views. On over one Acre, containing 4 reception, 5 bedrooms, 2 maids' rooms, bathroom, dressingroom; garage, with pit; gardens, and pretty timbered avenue. To be Sold by Auction at our Rooms, To-morrow, 1.30 o'clock. Further particulars and Conditions of Sale from
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39 WESTMORELAND STREET, DUBLIN.

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LIVE on the Shannon for a month or two in the summer. Two hundred miles smooth water cruising, lovely scenery, fishing, bathing, etc. To Let, a Large Motor Yacht; four cabins (five berths), saloon, bathroom (h. and c.), kitchen, forecastle, roomy deck; available early in June. For particulars apply "Z 4035, Shannon," this office.

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STAINLESS KNIVES, unequalled quality; keep sharp.—BOOTH BROS., DUBLIN.

LET US CLEAN YOUR FACE!—All of us possess clean faces—that is to say, the surface is cleaned with soap and water. But Pomeroy massage gets beneath the surface and clears the tissues of an astonishing amount of otherwise invisible grime. After one Treatment your complexion will look and feel so fresh that you will hardly know yourself. Make an appointment to-day.—Mrs. Pomeroy, Ltd., 67 Grafton street, Dublin.

BOYS attending public schools are specially catered for in Seale's Boys' Department. Suits, Underwear, Flannels, etc., at special prices.—E. and W. Seale, Ltd., 97/99 Grafton street, Dublin.

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VALOR PERFECTION OIL COOKING STOVES. 2, 3 and 4 BURNER.
Dublin: 21 and 22 Christchurch place.

PUNCHESTOWN RACES—PAST AND PRESENT. Programme and Selections for the famous Steeplechase Meeting. See current issue of THE IRISH FIELD. On Sale at all Newsagents. Price 2d.

PLATE GLASS For MOTOR SCREENS.
All thicknesses and sizes in stock. Rounding and Polishing of exposed edges quickly executed in our workshops.
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Do not pay any fees, railway expenses, or preliminary charges.
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BOARDING AND DAY SCHOOL FOR BOYS.
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The Sanitary Arrangements are Perfect.
The House is fitted up with Central Heating and Lighted by Electric Light.
The School is on the Clonskeagh Tram Line, and within two minutes' walk of the Palmerston and Lansdowne road Trams.
A HIGHLY-QUALIFIED STAFF.
SCHOOL RE-OPENS ON APRIL 28th.

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3 EARLSFORT PLACE, DUBLIN.
Twenty-two University Successes direct from School since 1923 include First Place at Trinity Entrance, June, 1923, and 1924; Fourth Junior Exhibition, 1923.
Head Master—W. ERNEST EXSHAW, B.A., T.C.D., B.A., London (Hons. in Classics).

THE GOVERNORS OF THE SCHOOLS FOUNDED BY ERASMUS SMITH, Esq.
VALUABLE FIRST AND SECOND CLASS BOARDING SCHOLARSHIPS,
For Boys under 14 years of age on 1st August, 1925, tenable for three years, at their Grammar Schools.
Examination for above will be held (D.V.) On the 9th and 10th of JUNE NEXT.
Entrance Forms must be lodged with the Registrar on or before the 20th of May next.
Entrance Forms and full particulars may be had on application to
ARTHUR L. B. MOORE, Registrar, 40 Harcourt street, Dublin.

ST. MARGARET'S HALL,
MESPIL ROAD, DUBLIN.
ABOVE SCHOOL RE-OPENED TUESDAY, APRIL 28th.
Prospectus and all particulars, apply to The Principal:
Miss EDITH F. BADHAM, LL.D.

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MONKSTOWN, CO. DUBLIN.
BOARDING AND DAY SCHOOL FOR GIRLS.
Kindergarten Department under fully certificated Kindergarten Mistress.
SCHOOL WILL (D.V.) RE-OPEN FRIDAY, May 1st. Boarders return Thursday, April 30th.
Interviews by appointment with the Headmistress from 11 to 1 daily from Tuesday, 28th.

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TUTORS FOR ARMY AND ALL EXAMS.
Messrs. J. and J. Paton, having an up-to-date knowledge of the best Schools and Tutors in the United Kingdom and on the Continent, will be pleased to aid parents by sending (free of charge) Prospectuses and Trustworthy Information.
The age of the pupil, district preferred, and rough idea of fees should be given.
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the greatest touring car in the world. Of course, you are aware that the SUNBEAM has won every race worth competing for in the world. Come and inspect the 20/60 and 14/40 models now in stock at the Showrooms of the Distributors for the IRISH FREE STATE.
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£5 will be awarded to whoever, in our opinion, sends in the funniest or cleverest story.

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SPECIAL FACILITIES FOR DAILY BOARDERS.
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Entire charge if desired. Highly recommended. Electric light, central heating, certified sanitation. Very healthy situation. Prospectus and all particulars from Principal, Miss STARK.
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Spacious Lounges. Excellent Cuisine. Free Garage.
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THE GRAND HOTEL.
BEAUTIFULLY SITUATED IN OWN GROUNDS.
Write for Terms to the MANAGERESS.
Telephone—Greystones No. 11.

THE GOLF HOTEL, GREYSTONES.
CO. WICKLOW.
CLOSE TO RAILWAY STATION, GOLF LINKS, AND THE SEA.
SPECIAL HOME COMFORTS AND REDUCED TERMS TO RESIDENTIAL VISITORS.
VEGETABLES FROM HOTEL GARDENS.
MOTOR GARAGE. Telephone—52, Greystones.
Apply to the MANAGER.

GREYSTONES.
CLYDAGH HOTEL.
NOW BOOKING FOR WHITSUN AND SUMMER SEASON.
REDUCED WINTER TERMS UNTIL 30th MAY.
Apply to Manageress. Telephone: Greystones 34.

LEWIS'S CENTRAL HOTEL AND RESTAURANT
(Fully Licensed).
GREYSTONES, CO. WICKLOW.
Our Own Vegetable Garden and Poultry Produce.
Free Garage. Terms Moderate.
Late Manager of the D.B.C., O'Connell street, and Stephen's Green Club.
'Phone—Greystones 67.

GREYSTONES—ST. PATRICK PRIVATE HOTEL.
NEAR SEA, RAIL, GOLF; Standing on Six Acres.
20 Years Established. 'Phone—41.

GLENDALOUGH.
CO. WICKLOW.
THE ROYAL HOTEL.
Hotel Motor meets Trains by Appointment.
Telephone—Glendalough No. 2.

LE BRISTOL,
NEW HOTEL NOW OPEN IN PARIS.
112 FAUBOURG, SAINT HONORE.
200 ROOMS, 160 BATHROOMS.
SAME MANAGEMENT AS THE JAMMET'S RESTAURANT IN DUBLIN.
BEST ATTENTION RESERVED FOR IRISH GUESTS.
Telegraphic Address—BRISTONORE, PARIS.
Proprietors—JAMMET and CO.

LONDON—DEAN HOTEL, 87 Oxford street. Most central. Lift. Night Porter. Stock Rooms. Bed, Breakfast, Bath, from 8/6. Telegrams "Teldenaho, Westcent." 'Phone, Gerrard 8710.

LLANDUDNO—"Grasscliffe." Comfortable Hotel, facing sea; accom. 250. Orchestra; Dances each evening. Wireless Concerts. Mod.

LLANDUDNO—MERRION Boarding Establishment, South Parade, Grand Promenade. Overlooking bay. One min. Pier and Pavilion. Close to Golf Links and all places of amusement. Electric light; separate tables. 'Phone 563.—Misses Nunney, Proprietresses.

HOTELS AND HEALTH RESORTS.

MORAN'S HOTEL, DUBLIN.
RE-OPENED
BUSINESS AS USUAL.
Telephone—No. 914. F. A. MORAN, Proprietor.

SALTHILL HOTEL, MONKSTOWN, CO. DUBLIN.
Kingstown "Dunleary" Golf Links 10 minutes from Hotel.
Visitors staying at this Hotel can have meals at the Royal Hibernian Hotel, Dublin, which is under the same management.
LUNCHEONS, AFTERNOON TEAS, AND DINNERS.
BANQUETS AND WEDDING BREAKFASTS.

GROSVENOR HOTEL. DUBLIN
(Opposite Westland Row Station).
COMFORTABLE MODERN HOTEL.
Table d'Hôte and à la carte Luncheons and Dinners.
SPACIOUS LOUNGE. TELEPHONE—2741.
Terms moderate. Apply Manageress.

FOUR COURTS HOTEL,
INNS QUAY, DUBLIN.
100 BEDROOMS, with hot and cold water. Lounges, Tea Rooms, Restaurant.
Table d'Hote Luncheon, 1 to 3 o'clock, 2/-.
Table d'Hote Dinner, 6 to 8 o'clock, 4/-.
Wedding Dejeuners a Speciality.
ELECTRIC ELEVATOR. FREE GARAGE.
BUICK SALOON CAR FOR HIRE.
'Phones—5321, 5322. H. G. KILBEY,
Wires—"Excel, Dublin." Managing Director.

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49 ESSEX STREET (PARLIAMENT STREET), DUBLIN
(2 Minutes from the Law Courts).
LUNCHEONS from 12.30 o'clock.
DINNERS from 6 o'clock.
BEDROOMS, 4/- and 7/6.
Telephone, 2784. Telegrams: Dolphin, Dublin.

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OPEN TO NON-RESIDENTS FOR ALL MEALS.
BANQUETS AND WEDDINGS SPECIALLY CATERED FOR.

THE CALEDONIAN HOTEL,
SOUTH GREAT GEORGE'S STREET (Next Dockrells), Dublin.
FIRST CLASS COMMERCIAL and FAMILY HOTEL.
Everything up-to-date. Commercial representatives specially catered for.
30 Bedrooms. Diningrooms, Drawingrooms, etc. Night porter.
High class Cuisine and moderate charges.
Tele.—2331. Miss McCLENAGHAN, Proprietress.

HOTEL PELLETIER,
21-22 HARCOURT STREET.
Terms moderate. Very central. Tram passes the door. Telephone—51520.

HOTEL GERARD,
HARCOURT STREET, DUBLIN.
One minute from Station. Tram stops at door. Open to Non-Residents. Winter Terms from £2 10/-. Apts., Bft. from 5/6. 'Phone 51615.

THE SWISS PRIVATE HOTEL,
34 FITZWILLIAM SQUARE, DUBLIN.
ENGLISH and FRENCH KITCHEN.
Telephone, 2404.

GRAND HOTEL, MALAHIDE.
15 MINUTES FROM DUBLIN.
Beautifully situated in own grounds. Adjacent to Island, Shore, and Portmarnock Links.
Electric light. Steam heated.
Hot Sea and Fresh Water Baths.
Special Winter and Week-end Terms.
'Phone—11 and 19. Wires—"Hotel."

GROSVENOR HOTEL,
DUN LAOGHAIRE.
VERY COMFORTABLE. GOOD CATERING.
Ideally Situated. Best Position on Sea Front.
MODERATE TERMS 'Phone—Kingstown 284.

LLANDUDNO—Exhilarating air, briny breezes; Pier-Orchestra twice daily. Ample entertainments; 3 golf links. Guide (post 3d) I.T., Town Hall.

FREE STATE BUDGET

No Increase in Prices of "Astolla"

COLLARS :: :: ::
SHIRTS & PYJAMAS

Made in Dublin since 1852.

E. D. McCREA & SONS, Ltd.
WOOD STREET, DUBLIN.

Trade Only Supplied.

Cope's
Kenilworth
No. 25
Cigarettes

There's **"Worth"** *in* **KENILWORTH**

10 for 6d.
20 for 1/-

Manufactured by T. P. & R. Goodbody, Ltd., Dublin. Successors in the Irish Free State to Cope Bros. & Co., Ltd., Liverpool and London.

CARTRIDGES.

"MULLERITE" Smokeless
Standard Load, Yellow Case,
14/- per 100.
Speed, 1,050 feet per second.
HIGH VELOCITY, Special Load, Green Case
½ brass. ¾ brass, steel lined.
16/- per 100. 18/6 per 100.
Speed, 1,100 feet per second.
T. HENSHAW & CO.,
CHRISTCHURCH PLACE, DUBLIN

Only One in Ireland
Skilled Hands, Up-to-date Machinery, Expert Supervision, have made our Reputation.
Our latest machine (the only one in Ireland is)
America's
Last Word in Curtain Finishing.
It smoothes out every Scallop like new.
It retains the original Shape of Curtains, and They hang as straight as when purchased.
Eustace Bros.
CORK ST., DUBLIN
PHONE. 1108 & PRIVATE EXCHANGE
Branches: 8 Aungier St., 1b Blessington St., Dublin.

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PESTERRE'S RIDING SCHOOL.
NEW PREMISES AT 11 MONTPELIER HILL.
EXTENSIVE LIVERY. HUNTERS AND PARK HACKS FOR HIRE OR SALE.
RIDING LESSONS GIVEN IN SCHOOL UNDER PERSONAL SUPERVISION.
Proprietress—Miss H. CROASDAILE. Phone 2675.

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£20 TO £5,000
In any part of Ireland and Great Britain to all respectable persons on Note of Hand. Loans arranged by post without interview. No fees charged or beforehand charges.
THE STANDARD PRIVATE FINANCE COMPANY OF IRELAND, LTD.,
15 ANGLESEA ST., DUBLIN.
J. C. WALSHE, Secretary.

HORSES.

Wires—"Sewells, Dublin." Telephone—674.
SEWELL'S, DUBLIN.
ANNUAL PUNCHESTOWN AUCTIONS
AT THE REPOSITORY ON
TO-MORROW (THURSDAY),
APRIL 30th,
Commencing at 11.30 o'clock.
160 LOTS OF WELL-KNOWN HUNTERS from all parts of Ireland, as already advertised.
FRIDAY NEXT, MAY 1st,
Commencing at 10.30.
Further entries should be sent at once.
SEWELL, SON & SIMPSON
AUCTIONEERS. LTD.

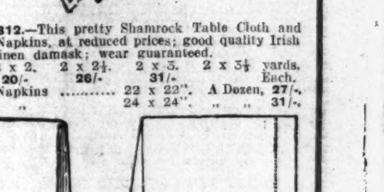
BELFAST LINEN CO.'S

Half-Yearly Sale

COMMENCES TO-DAY, AT 9 a.m.,

When Bed and Table Linen, Curtains and Furnishing Fabrics, Down Quilts and Blankets will be offered at Reduced Prices. *Illustrated Catalogue Post Free.*

B1.—Irish Linen Damask Table Cloths, "hemmed," in beautiful floral and spot designs, pure white; heavily reduced in price; two sizes only.
2 x 2½ yards. Were 22/6. Sale, **16/9** each.
2 x 3 „ „ **29/6**. „ **20/-** „



B12.—This pretty Shamrock Table Cloth and Napkins, at reduced prices; good quality Irish linen damask; wear guaranteed.

2 x 2.	2 x 2½.	2 x 3.	2 x 3½ yards.
20/-	26/-	31/-	Each.

Napkins .... 22 x 22". A Dozen, **27/-**.
„ 24 x 24". „ „ **31/-**.

A3.—Damask Bordered Irish Linen Huckaback Face Towels, 24 x 40". Special Sale Price, **2/6½** each.
A12.—Heavy Linen Huckaback Towels, for hard wear, 24 x 40". Hemmed. Each, **1/9½**; a doz., **20/-**. Hemstitched. Each, **1/11½**; a doz., **22/-**.

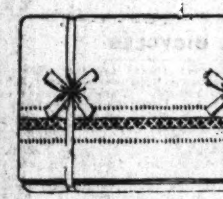
A2.—Linen Finish Cotton Pillow Cases, hemstitched or with scalloped edge; full size, 20 x 30 inches. Specially reduced to **2/6** each.

A4.—50 dozen Embroidered Pillow Cases, full size, soiled and mill defects; made on good quality linen finish cloth; well embroidered in four corners. Clearing Price, **1/11½**, **2/6½**, **2/11½** each.

A5.—Valance Lace, trimmed with one row of lace insertion. A yard, **6½d.** With two rows insertion, a yard, **9d.**
Hemstitched Valance, two rows, a yard, **1/0½**. Three rows, a yard, **1/3½**.

B2.—Embroidered Afternoon Tea Cloths, 30 dozens, offered at low prices to clear.
32 x 32". **2/11½** and **3/11**
36 x 36". **3/11** „ **4/11**
Better Embroidery, in White and Colours.
36 x 36". **6/11** and **8/11**

A6.—Embroidered Valance, in three qualities. Specially reduced. **10½d.**, **1/3** and **1/6** a yard.
Bed Valance Sets.—These sets are nicely embroidered, and ready for use. They comprise 2 side lengths and 1 end. **11/9** and **14/6** per set.

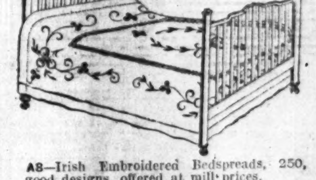


A7—Hand-drawn Hemstitched Sheets, in spoke x spoke, as illustration; also wheel stitch. Best quality linen finished cotton. 100 Pairs, in three sizes, heavily reduced in price.

2 x 3 yards.	Were 29/6.	Sale **21/6**	a pair
2¼ x 3 „	„ 35/6	„ **25/6**	„
2½ x 3 „	„ 42/6	„ **29/6**	„

A27 — Handdrawn Hemstitched Linen Finished Cotton Sheets, in two sizes, at reduced prices.
72 x 90 inches. A pair............... **12/11**
80 x 99 „ „ **15/9**
A37—Twilled Sheets, every pair guaranteed to give satisfaction or replaced free.

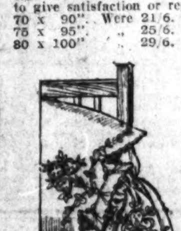
70 x 90".	Were 21/6.	Sale, **15/6**	a pair.
75 x 95".	„ 25/6.	„ **18/6**	„
80 x 100"	„ 29/6.	„ **21/6**	„



A8—Irish Embroidered Bedspreads, 250, in good designs, offered at mill prices.
72 x 90" hemmed ends. Sale, **10/11** each.
90 x 100" „ „ „ **15/9** „
72 x 90", hemstitched ends and sides. **15/6** each.
90 x 100", hemstitched ends and sides. **21/6** each.
Sheets, Shams, neatly embroidered, full double bed size, 40 x 90". Sale Price, **10/6**, **14/6**, **18/6** each.

PRINTED BEDSPREADS.
250 Printed Bedspreads, in beautiful Combination Colourings, to be cleared at **6/6**, **7/6** and **8/6** each.

INDIAN PRINTS.
Single Bed Size. Each............... **7/11**
Double „ „ **12/11**
200 Odd Quilts, comprise White and Coloured Honeycomb, Alhambra, Grecian, and Satin-finished Marcella. Price from **6/11** to **15/6** each.

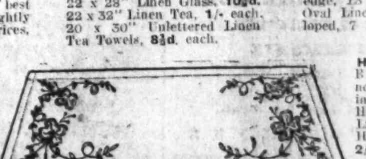


A9.—A mill lot of Odd Embroidered Bolster Cases, best quality cloth, some slightly defective. Clearing Prices, **3/6**, **4/6**, **5/6**, **6/6** each.

A10—Lettered Kitchen All-Linen Twilled Towels.
22 x 29". Sale, **1/-** each.
22 x 28" Linen Glass, **10½d.**
22 x 32" Linen Tea, **1/-** each.
20 x 30" Unlettered Linen Tea Towels, **8½d.** each.

B3—Embroidered Linen Lunch Sets, 13 Pieces **21/6**.
Linen Lunch Sets, without embroidery, hand-scalloped edge, 13 Pieces, **11/6**.
Oval Linen Mats, hand-scalloped, 7 x 11". Each **7½d.**

HANDKERCHIEFS.
500 dozens Ladies' Irish Handkerchiefs, with initial, in three qualities. Half-dozen, **3/6**, **5/3**, **7/6**.



HANDKERCHIEFS.
Buy Handkerchiefs now and avoid paying the tariff. Plain Hemstitched Irish Linen, Ladies' size. Half-dozen, **2/3**, **3/3**, **4/3**, **6/-**.
Gent.'s size, Hemstitched Irish Linen. Half-dozen, **6/3**, **7/6**, **8/6**.

Pillow Shams.—Plain Hemstitched, fine quality Shams, 24 x 34". Reduced to **2/6** each; **4/6** a pair.

B 31.—Embroidered Toilet Covers, all good designs; about 30 dozens offered at very keen prices, size about 27 x 45". Each **1/6½**, **2/6½** and **2/11½**.

Best quality Satin-finished Toilet Covers. Fringed ... 27 x 48". Sale, **3/6** each.
„ ... 28 x 56". „ **3/11** „

CASEMENTS.
250 Pieces of good quality Casement Cloth, all good colourings, in three widths—
30" .... a yard **7½d.**
36" .... „ „ **1/0½**
50" .... „ „ **1/6½**

CASEMENTS.
Ivory Casement, with lace insertion and lace edge. Reduced Prices:
40" .... a yard **1/6½**
42" .... „ **1/11½**
48" .... „ **2/6½**
54" .... „ **2/9½**
56" .... „ **2/11½**

C 30.—A Marvellous Offer of Pretty Cretonne, bird and foliage, block printed in rich colourings. 36" Regular Price **1/11½**. Sale, **1/-** a yard.
A 40.—50 inches wide, in a variety of good designs. Clearing at **1/6½** a yard.

CASEMENTS.
Guaranteed Unfadeable.
See this Super-quality, guaranteed unfadeable Casement Cloth, in all the leading shades. 50 inches wide. Offered at **1/11½** a yard.

Satin-Striped Repp for Curtains, Dresses and Furniture Covering; guaranteed unfadeable, in Black, Old Gold, Rose, Saxe, Red, Putty, Green, 50 inches wide, a yard, **3/11**.

Blankets—Fine Twilled, All-wool Blankets offered at less than mill prices:

54 x 72"	**12/11** each;	**24/6** a pair.
62 x 82"	**15/6** „	**29/6** „
64 x 84"	**18/9** „	**36/6** „
72 x 90"	**21/-** „	**39/6** „
80 x 100"	**25/6** „	**49/6** „

Down Quilts—Filled pure Feather Down, ventilated throughout; old Paisley pattern, with Plain Sateen Panels, in Rose, Saxe, Gold, Black.

6 x 5 feet,	Double Bed Size,	**24/9** each.
5½ x 4 „	Single „ „	**18/9** „
4 x 3 „	Crib „ „	**12/11** „
3 x 2 „	Crib „ „	**6/11** „

CARRIAGE PAID ON ORDERS TO THE VALUE OF 10/- AND OVER. SATISFACTION GUARANTEED OR MONEY RETURNED.

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'Phone: Dublin, 3274. Wires: "3274 Dublin."
19, & 21, Exchequer Street, DUBLIN
Proprietors: The Belfast Damask & Linen Co. Ltd.

Motor Matters, Bicycles &c.

MOTOR CARS.

AGENTS Calcott, 10/20 2 Seater, £295; 12/24 4/5 Seater, £450; delivery free Dublin.—Wallen, Trinity street Garage. T

AT Woods' Weston Row—B.S.A Cars fitted with Daimler Engines T

A SUNBEAM always fetches a good price.—Lincoln and Nolan, Ltd., 57/58 Lower Baggot street, Dublin, Distributors in Irish Free State T

LAND'S END TRIAL.
6 ENTERED. 6 FINISHED.
TRAVERS TROPHY. FIRST.
THE RHODE CAR.
A WINNER, AS USUAL.
I.S. Concessionaires: A Percy Hunt
Dublin Agents: Keating and Lundy | 206 GT. BRUNSWICK ST. X

SUNBEAM AND ANSALDO CARS
AND SPARE PARTS.
Inspection of Stock Invited.
Authorised Distributor:
E. J. ROGERS, 42/5 SOUTH KING ST., DUBLIN X

TRIUMPH AND MATHIS CARS
Latest Models for Immediate Delivery
ANDREW J. DOYLE
Motor Engineer,
51 SOUTH KING STREET next door Gaiety Theatre, DUBLIN
Telephone 2721

E. J. SHANNON and CO., BELGROVE ROAD GARAGE, CLONTARF, DUBLIN—Luxurious Cars Open or Closed for Hire by Day or Night. Garage open Day and Night. 'Phone—Clontarf 125. REPAIRS AND REPAINTING. Any Make of Car Supplied. X

BURNEY BROS.,
MOTOR ENGINEERS,
67 PEARSE STREET, DUBLIN.
(Near New Post Office).
AGENTS FOR
BELSIZE, STUDEBAKER, CHEVROLET,
STANDARD CARS.
Cash or Easy Payments.
ANY MAKE SUPPLIED OR REPAIRED. 27 A

BELSIZE CARS.
See the new Six Cylinder, with four wheel brakes. The engine is a most excellent piece of engineering, very accessible, clean and efficient.
TAX, £12 PER ANNUM. PRICE £495.
CASH OR EASY PAYMENTS.
Old Cars taken in Part Payment.
BURNEY BROS.,
67 PEARSE STREET, DUBLIN. 27 A

MOTOR VEHICLE INSURANCE.
Special Comprehensive Policy at very much reduced rating can now be arranged. Also Purchase of Motor Vehicles on the instalment system.
Apply
FRANK GIBSON-LLOYD and CO., LTD.,
30 Anglesea Street,
DUBLIN. X

A BEAUTIFUL 11 h.p. Riley for Sale; nearly new. Sanderson and Sons, Lower Dominick street. 27 E

A MAXWELL Touring Car for Sale, shop soiled; never used on road; bargain.—Sanderson, 34 Lower Dominick street, Dublin. 27 E

A MAXWELL Touring Car for Sale; all weather; splendid condition; owner driven; tax paid 31st December; any trial.—M 327, this office. 28 F

A.C. 1920-21 2 Seater, dickey, excellent condition, well cared, bargain £125.—M 386, this office. 27 F

BEAN, 11-9, Four Seater, late 1923 model, in beautiful condition; price £200.—The Automobile Garage, Lemon street (off Grafton street). 24 C

BUICK 1923 18 h.p. 5 Seater, in splendid condition; any trial; bargain for quick sale.—M 166, this office. 27 C

BABY Peugeot, 2 Seater, splendid condition, £35. Address "Z 4020, Motor," this office. 28 F

B.A.C., 1923, Two Seater, and dickey, dynamo and starter, £100; Ford Coupe, 1923, demountable rims, self starter, £100; Singer Two Seater, dynamo lighting, £65; Chevrolet, 1921, dynamo and starter, £65; Oakland Five Seater, 1923, £200.—Fitzgerald, 128 Stephen's Green. 28 F

DODGE 4/5 Seater Touring Car, 17/24 h.p.; registered May 4th, 1922; self starter, mechanically sound and in perfect running order, has been little used, handled by very careful driver; price £145 to prompt purchaser; any trial given. Apply Office, Four Courts Hotel. 26 C

FOR all Motor Body Work and Painting.—The City Wheel and Carriage Works, Ltd., Great Brunswick street, Dublin. 10 T

FOR Sale, 1924 Standard 4 Seater, all weather body, 11-4 h.p., mileage about 6,000; in good condition, and has been very carefully driven.—K 1946, this office. 24 C

FORD Cars, open and covered; Trucks, Vans and Tractors can be supplied from stock. Cash or Easy Payments.—M and J. Dawson, Maynooth. 28 F

FOR Sale, De Dion Two Seater good running order; first £20.—R O 1965, Irish Times Branch Office, Rathmines.

HUPMOBILE for Sale, in good order; a bargain.—Sanderson and Sons, Lower Dominick street. 27 E

LANDAULETTE, 1924, Chevrolet, almost as new, low mileage, owner cared and driven; London coachwork; first class condition throughout; price £235.—Rev. Long, Ballytore, Co. Kildare. 24 C

MORRIS Oxford 1922 Four-Seater, six wheels; any trial; tax paid to end of year; owner driven; £160; seen by appointment.—79 Mayfield road, Terenure. 27 E

MORRIS Cowley, 1924, Four Seater; electric lighting and starting; in perfect order; any trial or examination.—Buckley's Motors, 34 Lower Abbey street. 28 F

MAXWELL Sports, 1924, excellent order; trial; best offer.—Kilnamanagh Rectory, Gorey. 28 F

MOTOR Cars Repainted, owners' garages, half shop prices; high class finish.—M 372, this office. 28 F

MORRIS Cowley Two Seater, 1924, owner driven; tax paid December, practically new.—M 404, this office.

OAKLAND 2-3 Seater, six cylinder, perfect condition, repainted, new hood; £130.—M 6, this office. 24 C

ROVER 8 h.p. Two Seater, privately owned and owner driven; examination and trial in Dublin; bargain.—M 389, this office. 28 F

SUNBEAM 1922 Tourer, 14/40 h.p.; good condition.—T. Rogers, South King street, Dublin. 24 C

STUDEBAKER, in splendid running condition; best offer accepted. Apply 34 Mountshannon road, Kilmainham. 27 E

STANDARD Four Seater, splendid order; trial invited.—Paton's Garage, Mespil road. 27 E

VULCAN 16 h.p. 5 Seater Touring, 1922 model, perfect condition, £290. Seen Lynch's Engineering Works, Rathgar; 'phone, 246 Rathmines. 27 F

VULCAN 12 h.p. Car, 1923, Four Seater; owner driven; perfect condition; £250 for quick sale. Address "Z 3958, Motor," this office. 25 D

WOLSELEY Two Seater, with Dickey, de Luxe pattern, Motor Car for Sale; in perfect condition; subject to any examination, test or trial; owner driven; can be seen anytime by appointment.—K 1936, this office. 24 C

WOLSELEY Landaulette, good order; suit private hire.—Central Garage, 7 Upper Stephen street. 28 F

6 CYLINDER Buick Car, 1923 Majestic Special Model for Sale, excellent condition; any trial; price £250. Apply W. Thorpe, Sorrentoville, Dalkey, Co. Dublin. 28 F

CHAUFFEURS, MECHANICS.

WANTED.

MOTOR Mechanic (Midlands)—Thoroughly reliable all round man; able to locate faults quickly; undertake overhauls; only first class man need apply; wages, testimonials, age. Address "Z 4057, Mechanic," this office. 28 F

WANTED, experienced Chauffeuse; domesticated; car Delage.—M 199, this office. 27 C

DISENGAGED.

CHAUFFEUR—Young Man wants situation as Motor Driver, capable of doing all running repairs, also make himself generally useful. Address "Z 4014 Chauffeur," this office. 27 E

CHAUFFEUR, married, I.C., seeks situation; long experience different makes; handy about gentleman's place; please state terms.—Robert Grant, Belmont, Offaly. 27 E

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(23/9/'24.)

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CORK—33 Marlboro' Street	'Phone 1064.
LONDON 59 Fleet Street, E.C.4	Central 4350.
MANCHESTER—24 Market Place	City 3084.
GLASGOW—54 Gordon street	Central 64.

LOST AND FOUND.

LOST, on Saturday night, between Marlborough road and Milltown Village, Roll of Office Papers, with small book of Engineering Tables enclosed. Finder rewarded by returning to Beckett and Medcalf, 6 Clare street. 27 E

LOST, Tuesday, 28, Bank Book, containing large sum in notes; numbers known; payment stopped. Please return to address inside. Reward.

LOST, Sunday, 26th, between Bushy Park road and Terenure tram Terminus, Silver Wristlet Watch, bearing initials "E.C." Reward offered at "Wyvern," Bushy Park road.

SITUATIONS VACANT.

IRISH MOTORISTS' UNION.
CAPABLE ORGANISERS WANTED. THREE SMART, ENERGETIC MEN OF ABILITY AND EXPERIENCE. USE OWN MOTOR OR CYCLE. WRITTEN APPLICATIONS, AGE AND REFERENCES TO SECRETARY, I.M.U., 21 DAWSON ST., DUBLIN. 28 D

AUTHORISED Ford Dealer, West, requires energetic road Salesman; state experience and salary. Address "Z 4055, Salesman," this office. 6 29

CLERICAL Home Work—£3 weekly easily earned. Enclose envelope, T. Beresford, 7 Earl street, London, E.C. 2.

CITY Auctioneering Firm require Man capable of taking charge; would consider partnership.—M 338, this office.

MOTOR CARS CONTINUED.

10 H.P. 1921 Singer Coupe, self starter and lighting; new battery, tyres; taxed; any trial; £110 or nearest.—M 237, this office. 27 E

1919 SUNBEAM for Sale, 16 h.p., 5 seater Touring Car, electric light and self starter, in first-class condition; owner driven; any trial; tax paid till end of year; £340 or nearest offer.—M 40, this office. 24 C

1920 10 H.P. Grey Sports Calthorpe Two Seater, aluminium bonnet, self starter and electric light; same owner since new; in perfect order; £90.—Walsh, Kilmuran House, Castlebellingham. 28 B

1921 MORRIS Cowley Two Seater, tax paid, £80.—30 Upper Abbey street. 24 C

1921 CALTHORPE for Sale, four seater, in very good condition; tax only £8; electric light and self starter; any trial: £120, or nearest offer.—M 39, this office. 24 C

£98—BARGAIN—Overland Car, Five Seater; electric light and starter; perfect running order. Address "Z 4044, Overland," this office. 28 F

WANTED

A 2-Seater wanted; Morris-Cowley or other good make; must be in perfect running order, cheap. Fullest particulars to M 180, this office. 27 D

LIGHT Modern Cars and Motor Bicycles bought, sold, or exchanged.—Fitzgerald, 128 Stephen's Green. 28 F

WANTED, Ford Sedan; give full particulars, lowest price. Address "Z 3954, Ford," this office. 24 D

MOTOR CYCLES

A1.—De Selby Quarries Hill Climb, 25th inst.—Sunbeam 1st in 600 c.c. Class and fastest time of the day; Rover 1st in 350 c.c. Class. Similar machines can be purchased from stock at the Agents; also New Imperials, P. and M. and Diamond, etc.—Wayte Bros., Ltd., Lemon street, off Grafton street. T

AT Woods', Weston Row—B.S.A Motor Cycles four stroke from 38 guineas. T

A.J.S., Triumph and New Gerrard, from £52 15/-; gradual payments arranged.—Wallen, Trinity street Garage. X

ADVANCES on Motor Bikes, Cars, Jewels.—Gorman, Pawnbroker, Winetavern street (opposite Four Courts); new garage. T

ENFIELD, DOUGLAS, MATCHLESS, INDIAN } MOTOR CYCLES.
PRICES FROM £41 10s. 0d.
CASH OR EASY PAYMENTS.
ANY MAKE SUPPLIED.
LARGE STOCK OF SPARE PARTS.
BURNEY BROS.,
67 PEARSE STREET, DUBLIN. 27 A

A TRUSTY Triumph 4.94 horse power Motor Bicycle from £52 15/-, carriage and duty paid. Easy payments arranged.—Triumph Company (Ireland), Ltd., 12 Saint Andrew street, Dublin. Telephone 4587. 32 23

ALL Models Velocettes; easy payments arranged; 1924 New Hudson, James; sacrifice.—Henkii Motors, Molesworth place. 26 D

DOUGLAS, 2¾, 1923, 3 speed, kick start, clutch; perfect condition; recently overhauled; any trial; nearest offer to £40 secures.—M 326, this office.

FOR Sale, Levis Motor Cycle, 1922, perfect order; selling cheap.—M 101, this office. 25 D

NEW Touring Sidecar, Norton connections; cheap to clear. Address "Z 4009, Car," this office. 27 C

NEW Imperial Combination, 1924, complete with lamp and horn; £70 or nearest offer. Address "Z 4038, Motor Cycle," this office. 28 B

NORTON
Complete range of Models on View.
All Spares Stocked.
J. J. KELLY,
27 Bachelor's Walk, Dublin X

RALEIGH, 2¾, 1922, Sports Model, £35; B.S.A., 4, late 1922, grand order, £35; James 7 Twin 1920 Combination, £35; Triumph, 3½, 3 speed, grand order, £20; Diamond, 2¾, 1922, £15; Excelsior Lightweight, lady's, as new, £25; Triumph 3½ Combination, £15.—Fitzgerald, 128 Stephen's Green. 28 F

TRIUMPH Motor Cycles—1925 Models in stock for immediate delivery. Advise book order immediately. Also Spare Parts all Models.—Andrew J. Doyle, Triumph Motor Agent, 51 South King street, Dublin. Telephone 2721. T

THREE Speed Rudge and Combination; perfect; well equipped; any inspection or trial; cheap.—M 168, this office. 27 C

4 H.P. Triumph, 1920; good order; £30 or nearest offer.—Six o'clock, 28 Havelock square.

1921 B.S.A. Combination; good order; best offer; owner buying car.—K 1982, this office. 24 C

1924 JAMES 4¼ Combination; lamp, horn, windscreen, aluminium leg shields, etc.; only in use six months; everything perfect; reasonable. Address "Z 3969, Motor Cycle," this office. 25 D

WANTED

WANTED, late model A.J.S. or Enfield Combination; full particulars.—R O 1956, Irish Times Branch Office, Rathmines. 27 E

WANTED, Featherweight Motor Cycle.—M 330, this office. 28 F

WANTED, Motor Cycle; price about £30; state full particulars.—M 288, this office.

LORRIES, VANS, MOTOR AND STEAM HAULAGE.

BUICK Delivery Van, newly built; perfect running order; £60 or nearest.—M 361, this office. 28 F

COMMER Cars can now be obtained on the Hire Purchase System. Apply Cother, Main street, Bray, County Wicklow. T

FORDSON Tractor, shop soiled, fitted with pulley and road bands; £85.—White's, Ltd., Ballina. 24 C

FORD Ton Truck, Dublin made platform body, perfect running order, £65. Apply Richardson, 58 William street. 28 F

FORD Covered Van, detachable shelves, almost new condition, £75.—Fitzgerald, 128 Stephen's Green. 28 F

FOR Sale, 1922 Ford Ton Truck, in perfect order, pneumatic tyres; seen any time.—O'Neill's Taxis, Lower Pembroke street. 28 D

RHODE Light Delivery Van, shop soiled only, capacity 8 cwt.; over 30 m.p.g.; bargain.—Keating and Lundy, 206 Great Brunswick street, Dublin. 8 24

TWO Foden Steam Waggons, with hinged side boards, for Hire or Sale. Apply Manager, 22 City quay. 23 X

1923 HALF Ton Ford Delivery Van for Sale; good running order; any trial; £45.—M 115, this office. 25 D

BICYCLES.

A1—BEST value in Ireland in Pedal Cycles, including Sunbeams, Sparkbrooks, Centaur, B.S.A., etc. Cash or easy payments. Repairs specially catered for at Wayte Bros., Ltd., Lemon street, Grafton street. T

A TRUSTY Triumph Bicycle from £7 8/-, carriage paid. Easy payments arranged.—Triumph Company (Ireland), Ltd., 12 Saint Andrew street, Dublin. Telephone 4587. 32 23

CIVIC Guard, Civil Servants, Teachers, etc., can Purchase Pierce, Humber, Raleigh, Rover, Enfield, Rudge, Triumph Bicycles on exceptional Easy Payment Terms.—M. and J. Dawson, Maynooth. 28 F

FOR Sale—Pre-war Raleigh Bicycle, 26in. frame; very little used; as good as new. To be seen Mount Mapur, Killiney.

GENT'S Bicycle, 24 in., good condition, £3 10/-. After 6, 23 Frankfort avenue, Rathgar.

HUMBER Cycles; ride one and you ride the Best; from £6 17/6; cash or easiest of easy payments. Call or write for particulars, J. J. Keating, 5 Bachelor's Walk (near Metal Bridge). T

CHAUFFEURS CONTINUED

DISENGAGED

CHAUFFEUR—Young Man wants situation as Motor Driver; capable of doing all running repairs; also make himself generally useful.—K 1957, this office. 24 F

CHAUFFEUR, young, experienced; careful driver, repairs, understands gardening; total abstainer; good references.—M 344, this office.

HIGHLY recommend my Chauffeur Valet, in my employment, 2½ years; first class driver; can do all running repairs.—Minchin, Belmont, Mullingar. 28 F

MOTOR Mechanic, 14 years' experience, all leading makes; understands lighting sets; also knowledge of gas engines; good references.—M 176, this office. 27 C

MOTOR Driver seeks employment, any make car, van, light lorry, all repairs; generally useful; 17/- indoor, 35/- outdoor. Address "Z 4012, Driver," this office. 7 28

SITUATIONS CONTINUED.

BALLINASLOE MENTAL HOSPITAL.
HEAD LAUNDRESS WANTED.

The Committee of Management of above Institution will, at its meeting, to be held on Monday, the 11 May, 1925, consider applications from competent persons for the position of Head Laundress. Preference will be given to persons holding a certificate of training in laundry work or those who have had experience in a large institution. The appointment will be probationary for a period of six months.

The salary will be £60 per annum, rising by annual increments of £5 to £80 per annum, with allowances valued at £45 per annum. The person appointed shall be resident, but will not be entitled to pension.

Applications, stating age and experience, accompanied by testimonials, to be addressed to the Resident Medical Superintendent, marked "Laundress," must reach this office not later than 1 o'clock p.m. on Saturday, the 9th May, 1925.

By Order of the Committee,
JOHN MILLS,
Resident Medical Superintendent.
13th April, 1925.

DENTIST requires Lady, tall, good appearance, as Nurse Secretary; previous experience unnecessary.—M 255, this office.

EARN £5 weekly and upwards by qualifying as a Certified Bookkeeper. Intensive postal tuition. Fee moderate; easy payments. Booklet free.—Accountant, 16 Basinghall Street, London, E.C. 36 22

EXPERIENCED Clerk for Estate Office, must be efficient in Bookkeeping, Farm Accounts and Income Tax. Apply Bruce, Estate Office, Carlow. 28 F

HAIRDRESSING—Wanted, fully qualified Assistant (Lady), capable taking charge Ladies' Hairdressing Room, provincial town; highest salary suitable person. Apply Maison Marcel, 2 Dawson street. 24 C

JEWELLERY Sales—Experienced Young Lady required by city firm.—M 170, this office. 27 E

MOTHER'S Help Wanted, Protestant; respectable farmer's daughter would do; small bungalow.—Poole, Cottage, Ballybeg, Ferns. 23 C

MOTOR Salesman required by Authorised Ford Dealers; must have had previous experience of the business; salary and commission paid. Apply, stating terms. No application considered unless accompanied by full particulars.—New Ross Motor and Engineering Co. 27 C

MOTHER'S Help (R.C.), disengaged.—Particulars Miss Clifford, 5 South Frederick street; 'phone 4505.

NORTH Circular road—Advertisements for this Paper received by Mr. Lonergan, Newsagent and Confectioner, Ye Olde Toll House, Phoenix Park Gate, North Circular road. X

OCEAN Liners—Beginners as Stewards, Stewardesses, Clerks. Write Cook, Ship street, Brighton. 8 29

START a Business in Drapery, etc., from £1 upwards. Special attention to widows and beginners. Save living. Write for advice and list.—H. Levaine, Dept. O, 143 Houndsditch, London, E. 1. X

SHORTHAND Typist Wanted for City Office; experience not necessary.—M 357, this office.

WANTED, young Lady, five or six years' experience, for Drapery, Millinery and Costume Sales; a knowledge of trimming essential; state salary, religion, and send reference. Address "Z 3937, Lady," this office. 24 B

WANTED immediately, 100 good Bricklayers, 4 good Foreman Bricklayers, 20 good, strong Navvies for building work; only the best class of workman need apply; long job in town where there are good lodgings. All applicants should write stating experience and full qualifications, to the Allied Building Corporation, Public Works Contractors, Rodney road, Newport, Mon., England. 24 M

WANTED, two all round Cabinet Makers, accustomed to upholstered work. Apply, giving all particulars, to "Z 3959, Cabinet Makers," this office. 25 C

WANTED, Home Workers, for making up Ladies' own Materials and Children's Clothing.—City Warehouse.—M 93, this office. 25 C

9/20 H.P. ROVER

A speedy light car, with overhead valve 4-cylinder engine, which develops over 20 b.h.p., although taxed at £7 only. Its running costs are economical in the extreme; it is delightful to drive and comfortable to ride in.

2 or 4 Seater, from £216 : 5 : 0 Delivered in Dublin, Duty and Carriage Paid.

W. G. WILKINSON, LTD. (late Rover Co. Ltd.)
16 LORD EDWARD STREET, DUBLIN.

There is no better car
Chrysler Six
Prices from £575
Easy payments arranged
F. M. Summerfield, Ltd.
138 Lower Baggot Street, Dublin
R.A.A.

Cluley

MAY we have the pleasure of introducing you to as fine a little car as was ever turned out by a British manufacturer. We refer to the 10/20 h.p. Cluley at £250, plus duty and carriage.

W. B. CRAWFORD
(Dublin) Ltd., 29 Dawson Street, Dublin
'Phone: Dublin 1692

ARMSTRONG SIDDELEY CARS.
ANOTHER VICTORY.
BEATS last year's performance on DE SELBY Hill Climb.
1st, 2nd, and 3rd; also fastest time.
Measured kilo. time—65 seconds.

BETTER VALUE THAN EVER.

New Cotswold body, rear screen, balloon tyres, adjustable front seats. Choice of colours. SERVICE AFTER SALE. Ask any Owner.

Prices—4.14 from £415, 18 6-cyl. £725, free, Dublin.
Book your ORDER NOW. Deliveries in strict rotation.
YOU CANNOT BUY A BETTER CAR.
Distributor—J. J. REDDY.
Express Auto Co., 52 Dawson St., Dublin.
30 h.p. and 14 h.p. Landaulettes may be had for Private Hire.

SITUATIONS CONTINUED

WANTED, temporary Messenger, age 18-20, Dublin, 25/- weekly; must lodge recent references. Apply in own handwriting, M 195, this office. 27 E

WANTED, Lady Help or General; all housework; one lady; Protestant preferred.—Riverdale, Delgany. 28 D

WANTED, a tall young Lady as Showroom Assistant; must be refined and have a good appearance.—Alice, 18 Stephen's Green. 28 E

TYPEWRITING AND COPYING SERVICES.

A STAFF of expert Shorthand Writers and Speed Typists for engagement per hour, day or week, at your address or ours; private room for dictation. Literary, legal, technical work specialised in; any volume at shortest notice. Translations in all principal languages. Verbatim Reporting, technical or otherwise. Booklet of full services on application.—Emergency Secretarial Service (Public Secretariat), 35 Dawson street. 'Phone 4557. 78 30

ALL kinds of Typing, Copying, Translations, etc., by Experts; Secretaries and Clerks available; Secretarial and Business Training for Gentlewomen. Principal, Miss Dora Galway, F.C.I., P.C.T., 35 Dawson street, Dublin. Tel. No. 4680. 30 30

MONEY, PARTNERSHIPS, ETC.

ADVANCES made daily on approved Note of Hand. Special terms on deposit of Insurance Policies, Deeds, National Loan, War Loan, Shares, Stocks, etc. Vouchers Cashed while you wait.—At 32 South Frederick street, Dublin. T

FOR Sale, nine £100 4 per cent. Mortgage Debentures of Castlederg and Victoria Bridge Tramway Company. Apply to Henry F. Chidley, Solicitor, 11 South Frederick street, Dublin. 25 D

GENTLEMAN with large established business in Dublin requires Loan £300, six months, at 15 p.c.—M 248, this office. 27 C

LOANS advanced on own note of hand, city or country. Call, or write. W. Watson, 3 Hawkins street, Dublin. 16 23

YOUNG man will invest £150 in sound concern, with employment.—K 1934, this office. 24 C

£3 UPWARDS Lent, without security, on demand; private.—M 109, this office. 8 28

£5 TO £500 Advanced privately on approved personal security of borrower at an extremely low rate of interest; loan can be repaid by small instalments to suit. Call or write for particulars S. Freeman and Co., 1 Garfield street, Belfast. 27 F

£200 TRUST Money to invest on Mortgage.—Henry F. Chidley, Solicitor, 11 Sth Frederick street, Dublin. 25 D

REPRESENTATIVES WANTED.

TRAVELLER wanted, Iron and Steel Trade, with first class connection among buyers of Iron, Steel and Hardware Material, and a thorough knowledge of the Merchant Business therein; advertisers well known with old standing business; gentleman with other non-conflicting agencies preferred. Address "Z 4045, Traveller," this office.

VACANCY for young Man, with first class education, in Dublin Factory; capable of interviewing manufacturers, attend business correspondence, etc.; salary £200, progressive, according to results; state age, religion, dependents, previous experience, living appointments provided; first class references required. Apply M 253, this office. 27 C

WANTED, smart young Man as Traveller for Boot Trade; commission and part expenses.—M 301, this office.

AGENCIES AND SITUATIONS WANTED

GENTLEMAN, willing to become Agent for good line of Wines and Spirits for Free State.—K 1944, this office. 24 C

YOUNG Man, good appearance and education, seeks position as Traveller in Wine and Spirit Trade for Dublin and suburbs.—K 1945, this office. 24 C

TEN Pounds offered for securing position as Traveller; connection already established Dublin, Southern Ireland; Drapery excepted; excellent references.—M 328, this office. 28 F

TO Representatives, etc.—Dublin address with redirection of letters offered; Office accommodation provided per hour, day or week.—Public Secretariat, 35 Dawson street. 'Phone 4557. 3 X

HOTELS AND RESTAURANTS, OFFICIALS, SERVANTS, ETC.

POSITIONS VACANT

BOOKKEEPER and relieve dispense required for Seaside Hotel; only those thoroughly conversant with hotel routine need apply.—K 1941, this office. 24 C

COMPETENT Waitress and Kitchenmaid required; fare paid. Apply O. Humbert, States (late Queen's) Hotel, Queenstown. 28 E

SCULLERY Maid Wanted. Apply, with references, Bray Head Hotel, Bray. 28 D

WANTED, young lady, Hotel Bar; thoroughly experienced; state age, salary, send photo; also Laundress and Housemaid. Address "Z 3926, Assistant," this office.

WANTED, experienced Barmaid, indoor. Apply, with references, Dolphin Hotel, Essex street, between 12 and 1 o'clock. 29 D

WAITRESS, experienced, Wanted. Apply Manager, Four Courts Hotel.

EMPLOYMENT WANTED

A HOUSEMAID seeks place in hotel or restaurant.—M 151, this office.

EXPERIENCED Waitress disengaged, temporary or otherwise; highly recommended.—M., 22 Prussia street, City.

MANAGER and Manageress—Husband and Wife wish to obtain this position in nice Hotel, thoroughly experienced; good reference. Apply The Golf Hotel, Greystones. 28 D

SUPERIOR Protestant Housekeeper disengaged; Hotel or Institution, city or country, or business house; can be highly recommended. Address "Z 4002, Housekeeper," this office. 27 C

WAITRESS, thoroughly experienced, desires position hotel, restaurant, club; highly recommended.—M 275, this office. 27 E

MEDICAL APPOINTMENTS.

A QUALIFIED Dental Surgeon has vacancy for a pupil.—M 385, this office. 28 D

GENTLEWOMAN would go as Attendant to Dentist, Doctor, or Chauffeuse to gentleman; Dublin or suburbs. Address "Z 4030, Attendant," this office.

PHARMACEUTICAL Apprenticeship (indoor) Wanted near Dublin by smart, reliable boy.—M 123, this office.

PHARMACY for immediate Sale; near Dublin, seaside town. Address "Z 3990, Pharmacy," this office. 27 E

QUALIFIED Chemist, 34, married, 10 years' good experience, desires post; disengaged. Address "Z 4053, Chemist," this office. 28 F

REGISTERED Druggist open to engagement; long experience, all branches; moderate salary.—M 10, this office. 28 D

WANTED, trained Nurse for night duty in invalid house, Belfast; Protestant; must be thoroughly experienced. Apply, enclosing copies testimonials, Box No. 1055, Irish Times Branch Office, Belfast. 28 D

WANTED, a Nurse, fully qualified and registered, tuberculosis nursing desirable, for the Tuberculosis Hospital, Birr. Salary £62 per annum, with rations and apartments. Applications will be received up to the 7th May, 1925. Conditions of appointment to be had on application to the Secretary, Offaly Tuberculosis Committee, County Hospital, Tullamore.

LEGAL APPOINTMENTS.

CAPABLE Shorthand Typist, expert, desires change; considerable legal experience.—M 1, this office. 24 C

SMART General Assistant Wanted by Dublin firm. Full particulars, experience, salary to M 254, this office. 27 E

WANTED, Provincial Solicitor's Office (Leinster), first class Assistant; knowledge conveyancing, probate, rentals; good salary, permanency right man. Address, stating salary expected and copies testimonials, to "Z 3915, Legal," this office. 24 C

WANTED, Solicitor's Office, city, Boy, knowledge Shorthand, Typewriting; commencing 15/- weekly. M 100, this office. 25 D

TUITIONS AND SCHOLARSHIPS.

ALL Professional and University Prelims., Oral and Correspondence. Success lists free.—McGUIRE'S COLLEGE, Sackville street, Dublin. T

ALL University and Professional Preliminaries—Solicitors', Surgeons', Veterinary, Pharmaceutical Preliminaries; University Entrances; Day, Evening, Correspondence Classes.—W. St. George Breaker, 9 Molesworth street, Dublin. 21 T

EXPERIENCED R.C. Governess requires morning tuition; excellent testimonials; prepares for school.—M 332, this office. 28 D

ENTRANCE, Term, Degree Examinations, Trinity College. Numerous successes.—Henry French, M.A., 5 Dartmouth square. 28 F

GOVERNESS disengaged (Protestant), go Housekeeper, country or England.—Griffin's Registry, 40 Donnybrook. 27 C

LADY highly recommends her Governess; excellent teacher, unfailing good temper, patience. Address "Z 3961, Governess," this office. 25 D

LADY seeks position as Governess; experienced, capable; excellent testimonials.—M 319, this office. 28 F

MERCER'S School, Castleknock—This School provides an Intermediate Education for the daughters of members of the Church of Ireland, not under twelve years of age; fees very moderate. There will be a vacancy for one Free Pupil in September. Particulars will be supplied on application to the Principal. 28 X

PRINCIPAL of small School can receive as Boarders Students preparing for University Matriculation (T.C.D. or London) or other Public Examination; many successes; rapid coaching. Address "Z 4011, School," this office. 27 C

RESIDENT or Daily Companion Housekeeper; or take Tuitions.—M 353, this office.

SHORTHAND, Typewriting, Bookkeeping, etc.—Metropolitan College (Gillespie's), 100 Lower Mount street. 'Phone 3055. T

SHORTHAND, Typewriting, rapid progress assured; personal tuition.—Murphy, 16 Appian Way. 12 T

STUDENT, College of Science, Dublin, Church of Ireland, wants Holiday Engagement; French, English, mathematics, science; excellent references given and required.—463, Irish Times Branch Office, Baggot street Bridge. 24 C

TUITIONS given in French, History, Latin; moderate terms. Apply 60, Irish Times Branch Office, Dalkey. 24 C

GOVERNESSES AND TUTORS WANTED

AGENT FOR GOVERNESSES AND SCHOOLS. Miss Bellingham Todd, 5 Grafton st., Dublin. Advises Parents and Managers. Tel. No. 5258.

BOARDING School Wanted for backward Protestant Girl, in Dublin or vicinity. Particulars to "Z 3993, School," this office. 27 E

ENGLAND—Required immediately, Protestant Governess Student, aged about 16; first lessons to juniors; premium five guineas per term required; offered board, laundry, French, piano, drawing. Address "Z 3964, Governess," this office. 25 D

EXPERIENCED R.C. Governess disengaged; English, French, piano, needlework; entire charge.—M 382, this office.

FREE Holiday on Continent, July-August, for Teachers; easy conditions. Apply (stamp) Secretary, Epworth Touring Club, Crescent, Dundalk. 28 F

PRINCIPAL Teacher Wanted for Rathgar Boys' National School; splendid premises; high class school. Apply Rev. James M. Alley, 71 Brighton road, Rathgar, Dublin.

WANTED, J.A.M. (I.C.), as soon as possible, for Rectory, No. 2 N.S.; teaching and Irish; average 43.7; free house and garden.—Lawrence, Rectory, Roscrea. 27 F

EMPLOYMENT WANTED

APPRENTICESHIP Wanted in good Business House by refined Girl, I.C.; recommended. Address "Z 4015, Girl," this office. 27 C

BOY, well educated (Secondary school), desires an opening in Commerce or Craft. Apply M 402, this office.

COMPANION Help disengaged, R.C., domesticated; or Mother's Help.—M 357, this office.

DRESSMAKING—Costumes, Children's Clothes; Renovation done; lady's house.—M 271, this office. 27 E

DRESSMAKER, experienced, wants work, ladies' houses; any remodelling.—471, Irish Times Branch Office, Baggot street Bridge. 27 E

DRAPERY—Young Lady, I.C., 20, served three years in good provincial town, desires change; £20-£24 per annum, indoor; highly recommended. Address "Z 4025, Assistant," this office.

DRAPERY—Advertiser desires situation in the above trade; 8 years' experience in England.—M 350, this office. 28 D

DRESSMAKER wants work in lady's house; would do alterations; moderate.—M 401, this office.

EXPERIENCED Shorthand Typist, Bookkeeping, desires position; references; small salary.—M 130, this office. 28 D

EXPERIENCED Clerk, Girl requires position. Typing, Shorthand, Bookkeeping; Intermediate certificate. Address "Z 4054, Typist," this office. 28 D

GIRL, two years' experience shop, bakehouse, tea-rooms, wishes to hear of vacancy; state terms. Address "Z 3942, Girl," this office. 24 C

GENTLEWOMAN would go as Companion Help, or take charge of widower's child; Dublin or country. Address "Z 4029, Companion," this office.

GENTLEWOMAN, widow, 50, wants post Housekeeper to widower or bachelor; small kept; good home more than salary; good references.—M 407, this office. 27 F

LADY Clerk, Typist or Bookkeeper seeks position; highest references.—M 93, this office. 25 D

POSITION wanted as Bookkeeper or Shorthand Typist; most trustworthy; excellent reference. Accept any salary offered.—M 63, this office.

SHIPPING Clerk, with experience in Customs, desires engagement; excellent references.—M 77, this office. 24 C

SHORTHAND Typist—Young Girl leaving college desires to hear of vacancy.—M 250, this office.

SHORTHAND Typist—Young Lady desires position as Beginner.—M 290, this office. 28 F

TYPIST, City office experience and references, requires post. Address "Z 4031, Typist," this office. 28 F

WATCHMAKER, competent, sober, seeks good situation; engaged in Dublin; good references.—M 283, this office.

YOUNG Protestant Lady willing to act as Companion Help for invalid lady or family.—M 341, this office. 28 F

YOUNG Man, age 21, wants post and Job; able to go £30 security.—M 272, this office. 27 F

WOMAN AND HER HOME.

FASHION NOTES FROM PARIS.

PARISIENNES, who have hitherto maintained a policy of prudent reserve about their summer toilettes, are now definitely putting aside their furs and their first half-season dresses, and taking to lighter things and bright and delicate colours.

The spring-time brings us still more new embroideries, which more and more develop the Oriental note dear to Leon Bakst, and give to Parisiennes a touch of the exotic: wonderful striking flowers, *motifs*, slightly Cubist in style, with fragments of mirror, spangles, large sequins, everything recalling the glitter of Oriental bazaars.

Feathers still are much worn for trimming, but they are cut short and tinted the same tone as the dress.

There are some beautiful summer materials which have lately been produced. One that bids fair to rival kasha in popularity is called Charmalline, and falls as gracefully as Marocain.

Every variation to brown finds place in the new materials. The only other colours that seem destined to find favour are bright red and soft almond green, together with fuchsia and cyclamen—all handsome in Charmalline. It would appear, however, that mixed browns may hold their own for summer coats and sports suits.

It is only justice to the recognised leaders of society to say that they hold the sceptre of fashion, and hold it firmly. They combine their personal charm with that of the delightful frocks they wear. This year they are still wearing crêpe, either plain or printed, and alpaca, chiffon, voile and lace.

Dresses are close-fitting, narrow, very straight, having pronounced lines, with very few exceptions. The whole is usually very plain, the trimming being all below the waist.

One might almost suppose that the modistes whom the dressmakers have always been inclined to relegate to the background, are trying to have their revenge. They are certainly surpassing themselves at present. Some of the latest hats are strikingly original. One can understand why so many women bound for the races at Chantilly should encumber themselves with a hat-box, for these delicate millinery triumphs cannot stand the wind and the dust of a long drive out to this delightful racecourse.

Many women are wearing the new hat called "Petit Snob," with its Directoire crown. It was seen at Auteuil, and at the opening of Longchamps. Also still noticeable are the small "cloche" hats, and the big "poke" bonnet style, which is the *Dernier Cri* with the Parisienne.

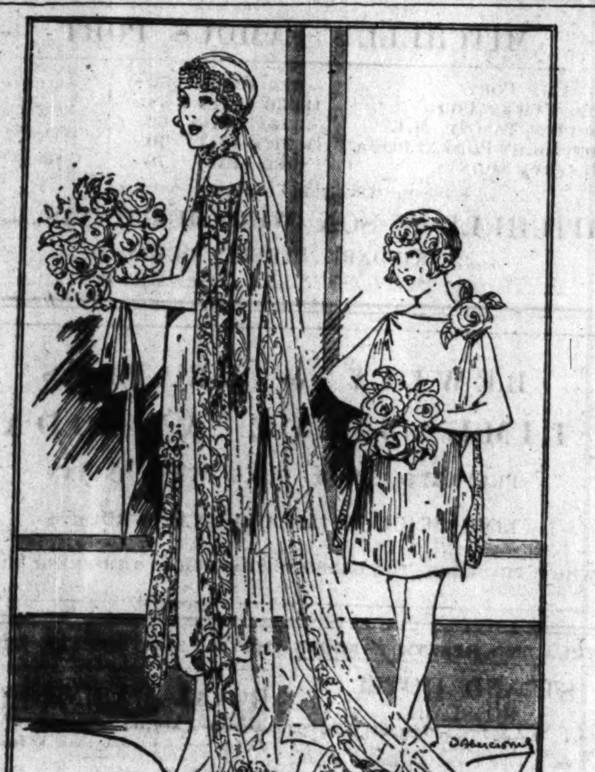
With regard to the wearing of flowers, apart from the girdles, there is every whit as much laxity as in anything else. One might put a bunch of peonies in the very edge of the skirt, and people would probably only think it original and charming. Or one might take an old picture of the crinoline days of the fifties and copy the method exactly and be highly commended for one's taste in these matters. For our grandmothers had very many ways of using flowers on their ball gowns to match the wreaths in their hair, and they did not scruple to use them lavishly.

When a flounce or bouillonné of tarlatan, tulle or glacé silk, was caught up, it was usually a posey of flowers or a cluster of feathers which was used for the purpose, while under veilings of blonde lace, nestled wreaths and festoons. A fashion journal of 1861 describes how, with a blue silk dress, the bodice was covered with flowers and tulle, and the sleeves were trimmed to correspond, while a round wreath of white chrysanthemums completed the effect.

A white silk dress covered with three skirts of white *tulle d'illusion*, was looped up with bunches of blue daisies, while the corsage had folds of tulle fastened in the middle, and on each shoulder with daisies, and, of course, there was a coronet and coiffure of blue daisies to match. And yet another gown had a berthe of net and silk with a large cactus placed in the centre and a smaller one on each shoulder.

I want to tell you of some little gowns I have just seen made of organdi. The new organdies come in every colour of the rainbow, and are elaborately embroidered. They are created on very straight lines, so as to show the exquisite hand-work which covers the skirt, bodice and sleeves. The girdles used for these frocks are entirely novel. For them, one sees employed wide scarves of chiffon wound once round the waist and tied loosely on one side. These scarves are in brilliant colours, the end embroidered in gold or silver. A recent colour-combination, an orange scarf against a lavender dress, is one I particularly like.

Quantities of crêpe georgette for day-time frocks are being made up on the same general lines as those of organdi. Georgette is essentially a spring and summer fabric, for it retains its freshness in all weathers, and it is sheer enough for the hottest day.



An After-Lent Wedding Dress of Palest Rose and Silver Lame, with long trailing ends of point de Venise falling from the sleeves to make the train, held together with chains of flesh chiffon roses. The bridesmaid's dress continues the pale rose and silver scheme.

NEW THINGS FOR THE HOUSEWIFE.

AMONG the latest household appliances of interest must be placed an inexpensive portable shower spray for bathroom use. This consists of a metal cone, rather like the "rose" of a watering can. It is placed in the bath and fills itself with water, which is released in a spray when a finger is pressed on the top of the cone.

It can be used equally well for sprinkling a dusty floor, or for shampooing purposes.

A very excellent fire extinguisher, weighing only three pounds, fills a very real need, as it is simple to operate and very inexpensive. It takes the form of a pistol, which is charged with a special powder, and when discharged the incipient fire is at once extinguished. This powder is guaranteed harmless to everything except the fire, and is, therefore, safe to have in the house.

A "silencer," which can be fitted to any existing syphon cistern, is a device not to be despised, as the ordinary cistern is a very noisy piece of apparatus.

The newest type of gas stove has an enclosed top which retains all the heat, and upon which the contents of several pots and pans can be kept cooking with the use of only one burner. This stove is also fitted with an automatic lighter.

By pressing a button the top burners become ignited, and no matches are required. It is further fitted with a shelf, eight inches deep, to heat plates and dishes—a very real need in gas cookers. The stove is raised from the ground on legs, thus bringing the oven up to a reasonable height for easy manipulation.

A solid copper hot water bottle has made an appearance, of which the makers claim that it will retain the heat very much longer than any other kind. This is feasible since copper is an excellent conductor of heat. These bottles are quite inexpensive, and should be very long-lasting as there is nothing to perish or crack.

An electric light intensifier produces a very brilliant light from the use of a low wattage lamp, and thereby proves a real economy. This intensifier has been found to effect a saving of fifty per cent. in current cost, as, with its use, lamps of half the usual candle power can be used.

Where the family living room has also at times to be the nursery, the use of a collapsible fireguard is very desirable. When the children are not about, the guard has the appearance of an ordinary kerb, but by lifting the upper rail of the kerb the guard can be extended to a height of several feet, thus forming an adequate protection. When no longer required for this purpose the guard "collapses" into the kerb out of sight.

A patent vegetable stand provides a much-needed store for vegetables. This device consists of a wooden stand, fitted with three tiers of rack shelves, for holding various species of vegetables. It is made to dismantle for washing in two minutes, and is very easily put together again. This stand is the greatest boon where space is limited.

MARY GWYNNE HOWELL.

BARKS ON THE BUDGET.

RORY, the Kerry Blue, paused for a moment in his feverish preparations for following an elusive rabbit into the bowels of the earth, *via* a too-narrow rabbit burrow, and he looked over his shoulder at Tim, the terrier, who watched him with intense interest.

"Did your people say anything about the new Budget?" asked Rory, speaking through a veil of bright orange-coloured clay that hung on his shaggy hair, already covering his sad, deep-set eyes.

Tim pondered. "Is the Budget the thing that makes people pay more for everything?" he asked. Rory growled assent. "Well, if it is," went on Tim, "they've talked about nothing else for days; and they were so excited about it at breakfast-time that they forgot my saucer of tea, although I heard mistress say that tea was to be cheaper."

"And sugar," gloated Rory, licking his lips.

"Master was simply furious about the clothes," said Tim, reflectively, "and he said it was robbery."

"I've no patience with humans about clothes," said Rory, testily, flinging great showers of yellow clay between his hind legs. "Why, a dog makes the same coat do for a lifetime; and then mistress expects me to know when she is wearing a skirt that I mustn't jump on. I'm sure I don't see any difference between one dress and another, except those jazzy things she wears sometimes, and I never jump on those because they hurt my eyes."

"My mistress doesn't have many dresses," said Tim; and then seemed to lose interest in the conversation, while he made minute investigations in the region of his middle rib.

Rory, looking unusually serious, left the burrow, and went to stand beside his friend: "Did they say anything about the Dog Tax?" he whispered.

Tim started uneasily. "I didn't hear them mention the Dog Tax," he said, anxiously; "but they spelled out something to each other, I remember, and mistress said: 'He knows every single thing we say, and it might worry the poor old chap.' And then they laughed, and I went under the table, because I thought it was something about a bath."

Rory shuddered involuntarily. "Master told me he'd have to pay five and sixpence for me this year," he said, impressively, "but he said I was worth it, so I feel all right. Do you think your people will pay all that for you?" he asked, casually.

Tim's tail drooped. "It seems an awful lot," he said wistfully; "wh-what would happen if they didn't pay it"?

Rory coughed apologetically. "Well, I'm afraid you'd be shot," he said, "or, worse still, given away."

Tim gave a little whine of misery. "Perhaps that is what they were spelling," he said; "and I know they haven't much money."

There was an unhappy silence, and then Rory spoke. "Here's your mistress coming now," he said, as a figure came through the white gate, and a hand waved a flimsy piece of paper towards the drooping little terrier.

"Hullo, Tim," she called cheerily; "here's your licence, old man," and steadied herself to receive a whirlwind of hilarious joy, right into her ready arms.

D. M. L.

"How to Cook Fish"
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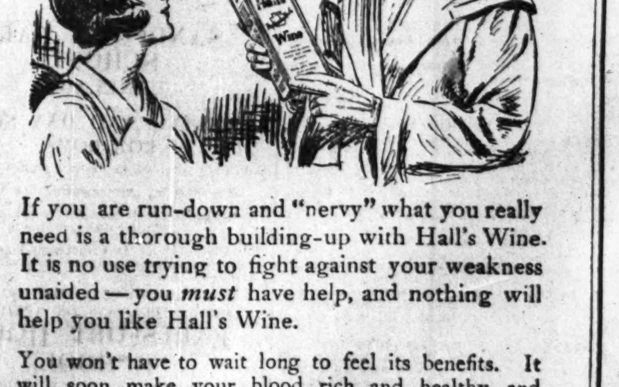

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MALE SERVANTS WANTED.

INDOOR Man Servant required for bachelor; do cooking and all work in house; good home and wages to obliging man; motor driver preferred; state age, wages, and send copies references. Address "Z 3995, Man," this office. 27 E

MARRIED Couple required to take entire charge of bachelor's house, Co. Westmeath; good cooking essential; man able drive motor [illegible] and state wages.—Kelly, [illegible] 27 C

MALE SERVANTS CONTINUED

WANTED, General Man, Boy, drive, milk, cut turf; non-union; wages £18 yearly, indoor. Address "Z 4019, Man," this office. 27 C

GARDENERS WANTED

GARDENER Wanted three days weekly at Greystones, County Wicklow; send copies testimonials, with wages expected.—M 456, this office. 27 C

WANTED for Midland Estate, experienced Protestant Gardener, good all round man, married, no children, or Son able to work not objected to; terms 40/- weekly, house and allowances.—M 376, this office. 28 F

WANTED, Working Land Steward; state full particulars, qualifications, experience, salary expected, names of previous employers, with copies testimonials, in own handwriting. Address "Z 3206, Land Steward," this office. 18 X

MALE SERVANTS DISENGAGED.

BUTLER, Indoor Man Servant, experienced, active, wishes situation; wages £25.—M 396, this office. 28 D

EX-ARMY Man, pensioner, disengaged; Gardener; understands flowers, fruit and vegetables; very handy; can make himself useful; would suit gentleman or lady; small wages. Address "Z 4017, Man," this office. 27 D

CONTINUED ON PAGE 3.

MALES, CONTINUED F

GENERAL Man, disengaged; [illegible]

[illegible]

STEWARDS AND GARDENER

GARDENER seeks situation; [illegible]

[illegible]

DOMESTICS WA

[illegible]

VACANCIES FOR S

[illegible]

COOKS AND DAIRYMAIDS

[illegible]

GENERALS WANTED

[illegible]

HOUSE AND PARLOURMAIDS

[illegible]

NURSES WANTED

[illegible]

DOMESTICS DISENGAGE

[illegible]

MALES, CONTINUED FROM PAGE 2.

GENERAL Man, disengaged; good vegetable grower; care motor, horses, etc.; married; long discharges.—Hawker's Agency, Limerick. 26 E

GROOM, experienced useful man, understands motors, oil engine, plain gardening; highest reference. Address "Z 4023, Groom," this office.

GENERAL Farm Hand, single, R.C.; drive horse, milk, knowledge stock; state terms.—M 383, this office.

GAMEKEEPER, life experience, game, dogs, rabbit and vermin killing; good fisherman; Protestant, married. Address "Z 4051, Gamekeeper," this office. 28 F

MAN Servant, experienced housework, motor and horses, generally useful, gentleman's place.—M 216, this office. 27 E

MAN wishing to hear of position as General Yardman; good milker; well recommended; city or county preferred. Apply Fitzgerald, Lucan. 27 C

YARDMAN; good milker, calf rearer; Wife dairy, small laundry. R.C.; no family.—M 108, this office. 25 D

YARD, General Man seeks situation; milking; recommended; state terms.—M 371, this office. 28 F

STEWARDS AND GARDENERS DISENGAGED

GARDENER seeks situation; understands all fruit and vegetables; married; Dublin or suburbs preferred.—M 92, this office. 25 E

GARDENER disengaged; highly recommended; 8 years last place; state terms.—489, Irish Times Branch Office, Blackrock. 27 E

GARDENER Wants 3 or 4 days' work; recommended.—488, Irish Times Branch Office, Blackrock. 27 C

GENTLEMAN highly recommends good Gardener, understands business all branches; milk; married, no family.—473, Irish Times Branch Office, Baggot street Bridge. 28 D

STEWARD Gardener desires engagement in County Dublin; first class testimonials and references. Apply M 229, this office. 27 E

WANTED, position as Land Steward; married, Protestant; understands all farm work, buying and selling of cattle, the management of men and working of all farm machinery; Son (19) good Ploughman and milker.—Box 1057, Irish Times Branch Office, Belfast. 27 C

DOMESTICS WANTED.

CLEAN, smart Women Wanted for cleaning and washing. Apply 2 Dawson street.

GENERAL Help (Protestant) wishes situation plain family, daily or indoor.—M 393, this office.

WANTED, strong young girl as Help for farm house, willing to be trained, near Newtownards, County Down; reference. Apply by letter, M., 98 Donaghadee road, Bangor, Down.

WANTED, respectable Caretaker (I.C.) for Lough Rynn, County Leitrim; able do plain cooking, dairy, and mend linen. Send copies references to Mrs. Clements, Killadoon, Celbridge. 28 D

VACANCIES FOR SERVANTS.

There are many vacancies in the REGISTRY of the "Irish Times" for all classes of Trained and Untrained Servants. Good wages offered. No fees charged. MATRON can recommend comfortable Homes where Servants can stay while waiting for situations. T

COOKS AND DAIRYMAIDS WANTED

CAN Lady recommend good Cook General; South Dublin suburb; non basement house; small family; nurse and house parlourmaid kept; good cooking essential.—M 408, this office.

GOOD Cook recommends Situation to another; 3 servants kept; family 4; wages £30-£40; state age and send copies discharges.—Mrs. B., Red House, Sherborne, Dorset. 24 C

GOOD Cook, County Dublin; Protestant.—Y.W.C.A. Employment Agency, 64 Lower Baggot street, Dublin.

PLAIN Cook Wanted for County Limerick; must do kitchenwork; no scrubbing; two other maids kept; very good wages to suitable person. Please, send copies of discharges, state age, religion. Address "Z 3970, Cook," this office. 25 F

WANTED, Cook Housekeeper for priest's house in country town; two priests resident; must be good cook, experienced housekeeper, cleanly and punctual. Address "Z 3927, Cook General," this office, sending copies of references. 24 C

WANTED, thoroughly experienced Cook General; two in family; man kept. Apply, stating age, wages, enclose copies, "Z 3968, Cook General," this office. 25 D

WANTED, good Cook General; satisfactory papers. Apply by letter only to Mrs. Plunkett, 10 Brennan's terrace, Esplanade, Bray. 25 D

WANTED, good Cook and an experienced House and Parlourmaid.—Mrs. Hunt, Killera, Kilkenny. 27 C

WANTED, very good Cook General; well recommended. Call or send copies to Mrs. Tuthill, 7 Vesey place, Kingstown. 27 C

WANTED immediately, experienced Plain Cook, young, single handed; country house; two in family; Waterford. Address "Z 4024, Cook," this office. 28 D

WANTED, for County Galway, good Cook General; family three; small washing; experienced. Address "Z 4040, Cook," this office. 28 D

WANTED, for Kingstown, early May, good Cook General; parlourmaid kept; three in family.—M 102, this office. 25 X

WANTED, superior Cook Housekeeper, Co. Meath; small dairy; R.C.; good wages. Interview Irish Times Registry Office, Friday at one o'clock. 28 E

WANTED, young General for London.—60 Grosvenor road, Rathmines.

WANTED, experienced Cook, two in family; help given; four maids; £36 year; copies discharge, age, references.—Crofton, Ashford, Co. Wicklow. 28 F

GENERALS WANTED

A YOUNG General Wanted. Call Tivoli, Palmerston road, between 10 and 3. 27 E

CAPABLE young General Wanted, country girl, with thoroughly good references; small family; no basement; good wages; help given. Address T 60, Irish Times Branch Office, Kingstown.

EXPERIENCED General wanted for Clondalkin; family two; plain cooking, small washing, knowledge fowl and dairy.—M 359, this office. 28 F

EXPERIENCED General Wanted, well recommended, family two; country; no dairy; £24-£26.—Rectory, Batterstown, Meath. 28 F

EXPERIENCED General Wanted; no washing; good wages.—11 Longford terrace, Monkstown, Dublin. 28 F

GENERAL Wanted immediately (R.C.); 3 in family; good plain cook and laundress. Apply, with copies references, and state salary. Address "Z 3943, General," this office. 24 C

GENERAL (experienced) Wanted for small labour saving house; no children; no cooking; liberal outings; fare paid. Write all particulars, wages, age, etc., and references. E. L., 20 Woodlands, Golders Green, London, N.W. 28 F

GENERAL Wanted, strong country girl; good reference. Apply 74 Lower Leeson street.

GENERAL, country girl, Wanted, May 20th; cooking essential; three in family. Apply 14 Appian Way, between 7.30 and 8.30 p.m. 28 F

GOOD strong General; little knowledge cooking.—42 Upper Baggot street, 11 o'clock.

SMART young General wanted, Foxrock; send copies, state wages (R.C.).—M 174, this office. 27 C

SMART General Wanted. Apply 4 S. C. road, Portobello. 27 E

STEADY, respectable General, also Cook; small family. 7 Islington avenue, Sandycove.

WANTED, thoroughly capable General, family three, modern house; good wages; must have first class references.—Fercall, St. Kevin's Park, Dartry, between 12 and 5 o'clock. 24 C

WANTED for England, good General. Apply Mrs. Gibson, Hazeldene, Hampton-in-Arden, near Birmingham. 24 C

WANTED, experienced General; good plain cook. Call after 6 o'clock, 23 St. Mary's road, Ballsbridge. 27 C

WANTED, capable young General, small family; good wages.—Beechfield House, Clontarf. 27 E

WANTED, experienced General, family three; good wages given; send copies references.—M 267, Irish Times Branch Office, Rathmines. 27 E

WANTED, experienced General for Co. Wicklow; no laundry; small family. Address full particulars to "Z 4000, General," this office. 27 C

WANTED, immediately, well trained Generals; good wages.—Miss Clifford, 5 South Frederick street.

WANTED, good General for country, near London; country girl preferred; Irish family. Apply C., The Grove, Hertford, Herts. 28 D

WANTED, young Girl to train as General, country house, Rathfarnham district; comfortable home.—M 364, this office. 28 F

WANTED, experienced young General; good plain cook and laundress. Call, after 6, with reference, Turlough, Terenure road.

WANTED, experienced General for family of three; nurse; good references required. Call, after 6 o'clock, Browne Bresnan, 55 Orwell Park Rathgar. 28 F

WANTED, experienced General; plain cooking, small dairy.—Mrs. Huddleston, Barberstown, Straffan, Co. Kildare. 27 F

WANTED, good General immediately. Apply 3 Garfield terrace, Garville avenue, Rathgar.

WANTED, General, wages £16. Address "Z 4043, General," this office. 28 D

WANTED, smart General for town house; good wages if suitable. Apply 6 St. Mary's road.

YOUNG General Wanted; must be well recommended. Apply 65 Lower Leeson street. 27 E

YOUNG smart General, train; small family; good outings.—57 Park avenue, Sandymount. 28 D

YOUNG country Girl, General; excellent reference. Apply 2 Crosthwaite Park, E., Kingstown. 28 D

HOUSE AND PARLOURMAIDS WANTED

CAN a lady recommend a thoroughly trained Housemaid for South of Ireland who will go single handed? wages from £40 to £50; must be Protestant. Address "Z 3952, Housemaid," this office. 24 D

HOUSE Parlourmaid Wanted; accustomed to country. Reply, sending copies, Miss Blake, Heath House, Maryborough, Queen's County. 28 E

PARLOURMAID Wanted for country; good valet; send copies of discharges, stating age and wages, to Box 95, Eason's Advertising Service, Dublin. 27 E

WANT, first-rate Parlourmaid, good Valet; send age, wages, copies. Address "Z 3935, Parlourmaid," this office. 24 C

WANTED, experienced Parlourmaid for Fitzwilliam place; 3 in family; 3 maids kept; send copies last discharges; state wages.—M 205, this office. 27 E

WANTED, young, experienced House Parlourmaid, R.C., early next month. Reply by letter only, with copies of references, FitzGerald, Ellesmere, Shrewsbury road. 27 C

WANTED, for England (country), House Parlourmaid, young, to train; R.C.; country girl preferred; some experience necessary; excellent references essential. Reply, letter only, stating wages, to Miss M. Lynch, 1 Clyde road, Dublin. 28 D

WANTED, House Parlourmaid, age 23-28, some experience; good references; family, two ladies; three maids; late dinners.—Mrs. Lomax, Westwood, Brooklands, near Manchester. 28 D

YOUNG Housemaid, in private family, with friend as House Parlourmaid; both experienced; suburbs preferred; can be well recommended; disengaged now.—M 139, this office.

NURSES WANTED

AGENT for NURSES, MAIDS and ATTENDANTS. Miss Bellingham Todd, 5 Grafton street, Dublin. Interviews daily. Tel. No. 5258. T

AN experienced Nurse (R.C.) Wanted immediately to mind infant, and child 3 yrs. old; must have excellent references and be thoroughly capable in every way; age 20 to 35 years; good wages given to suitable Nurse; Dublin.—M 355, this office.

HOUSE Children's Maid required May 1st; Protestant; country. Apply, with copies references, stating wages, Mrs. Adair, Greenvale, Cookstown, Tyrone. 24 D

NURSE, experienced; long discharges.—Mrs. Slaymer, 15 Merrion square, between 2 and 3 o'clock.

PROTESTANT Nurse Wanted, Kingstown, three children, ages 3 to 8; £30.—Nurse, Irish Times Branch Office, Kingstown.

WANTED, early May, good Nurse for three little children, 6-1½ years; Protestant; help given. Apply, first instance, Mrs. Bernard, Provost's House, Trinity College. 28 D

WANTED, immediately, sensible country Girl, mind two children, help housework.—"Sunnyside," Fitzwilliam terrace, Upper Rathmines.

DOMESTICS DISENGAGED.

A RESPECTABLE Woman, domesticated; good references.—M 310, this office.

A WORKING Housekeeper or Cook General; excellent references.—M 316, this office.

AT 48 Lower O'Connell street—Experienced Cooks, Housekeepers, Generals, Parlourmaids, Kitchenmaids, Outdoor Maids, Waitresses. 25 X

A YOUNG Girl wishes to hear of Daily Work. Address 8 Killiney View, Glenageary.

CHARWOMAN, good laundress, plain cooking, housework; highly recommended.—472, Irish Times Branch Office, Baggot street Bridge.

COOKS, Cook Generals, P'maids, H'maids, Generals, Hotel Cooks, Waitresses.—Mulpeter's, 11 S. Anne st.

DAILY Woman, highly recommended; do sewing, repairing, darning, and be generally useful in private or business house; city.—M 346, this office.

DOMESTICS CONTINUED

HOUSEKEEPER (experienced), or General, small family; excellent references.—M 309, this office.

LADY highly recommends good Daily Worker; excellent laundress; scrubbing.—M 351, this office.

LADY, can recommend active, agreeable Girl for housework or washing.—R O 1961, Irish Times Branch Office, Rathmines.

WOMAN seeks Daily Work or Office Cleaning.—M 313, this office.

YOUNG Girl seeks daily work in city; good references.—M 311, this office.

YOUNG Woman seeks daily work, city; good references.—M. 302, this office.

COOKS AND DAIRYMAIDS DISENGAGED

COOK Housekeeper to old lady and gentleman; excellent references; or few gentlemen.—M 145, this office. 28 D

COOK, singlehanded; good papers; highly recommended; disengaged; temporary, permanent.—M 377, this office.

EXPERIENCED Cook or Cook General disengaged May 14th.—3 Waterloo road. 26 D

GENTLEMAN highly recommends Working Housekeeper; first-rate cook, carve; also Girl, 16 years; useful help or waitress; Dublin or near.—M 194, this office. 27 E

GOOD Plain Cook; well recommended; private or business house.—M 293, this office.

GOOD Cook General, business house or private; good papers.—M 318, this office.

GOOD Cook General; country, suburbs; excellent papers; country girl.—M 317, this office.

YOUNG country Girl wishes situation, city or country or suburbs; would go Cook, General; understands all housework, cooking, dairy, and housemaid's work; can be well recommended; R.C.; good experience. Address "Z 4033, Cook General," this office.

GENERALS DISENGAGED

A YOUNG General seeks place; good references.—M 299, this office.

DAILY General, disengaged; recommended for laundry, cooking, washing.—M 315, this office.

EXPERIENCED Girl wishes situation as General; Well recommended.—Josey Donovan, Leixlip. 24 C

GENERAL in small family; North side preferred; good references.—M. 308, this office. 28 D

GOOD General, disengaged; city preferred; highly recommended.—M 90, this office.

RESPECTABLE daily General seeks place, city; good references.—M 314, this office.

SUPERIOR General, good plain cook; long references; disengaged 4th May.—M 286, this office. 28 F

YOUNG General wants situation; small family, small washing.—M 283, this office.

YOUNG General disengaged; experienced; good papers.—M 312, this office.

YOUNG General wishes situation in small family; can be well recommended. Address "Z 4039, Girl," this office. 28 C

HOUSE AND PARLOURMAIDS DISENGAGED

AN experienced House Parlourmaid or Housemaid.—M. Fields, Coolock Village.

EXPERIENCED Head Housemaid, excellent needlewoman, disengaged 1st May; well recommended. Address "Z 4005, Maid," this office. 27 E

HOUSEMAID or General, small family; good references. Address "Z 4041, Maid," this office.

HOUSE Parlourmaid disengaged; highly recommended.—M 405, Irish Times Branch Office, Baggot street Bridge.

HOUSEMAID, experienced, disengaged soon; R.C. Address Housemaid, Tynan Abbey, Co. Armagh. 24 C

RESPECTABLE country Girl, aged 17 years, seeks situation House Parlourmaid, to be trained; well recommended. Address "Z 4016, Girl," this office. 27 C

RESPECTABLE young country Girl seeks situation as trained House Parlourmaid; R.C.; well recommended. Address "Z 4042, Maid," this office. 28 F

NURSES DISENGAGED

A LADY anxious recommend good Nurse; good papers; go country. Seen 12 Duke street.

CHILDREN'S Maid or House Parlourmaid; good references; disengaged.—Sheila Conway, 7 Liffey street, Inchicore.

LADY highly recommends thoroughly experienced Nurse.—M 387, this office. 28 D

NURSE Housemaid or Nurse; fond of children; laundress, sewing, generally useful; recommended; experienced; Pembroke or Rathmines.—M 300, this office.

REFINED young Lady (R.C.) would care baby; city or suburbs; well recommended.—M 321, this office. 28 F

THOROUGHLY experienced Nurse disengaged; take entire charge one or two children; excellent references; country or suburbs preferred. Address "Z 3998, Nurse," this office. 27 C

YOUNG Girl, mind children, do light housework.—14 Spencer avenue, Seville place.

KITCHEN, LAUNDRY, ETC. DISENGAGED

HEAD and Second Laundresses, first class references, disengaged. Address "Z 4056, Laundress," this office.

YOUNG Girl wishes situation Kitchenmaid; city; highly recommended.—M 305, this office.

SPECIFIC ARTICLES.

ARMY Bell Tents on best terms.—Coleman, 25 Chancery street. 26 16

BACON Slicing Machines, 1925 Models; cash or instalments. Particulars free.—Booth Brothers, Stephen street, Dublin. X

GAS Stove for Sale, large, suit caterer, Eureka, almost new, perfect order; seen any time; £6, bargain.—Beverly Smyth's Storage, York street. 24 C

HALF size Billiard Table for Sale, in perfect order; can be seen by appointment. Address "Z 4049, Billiard Table," this office. 28 D

PAINTS, Enamels, Varnishes, Stains, Distemper, Cattle Markers, manufactured by Harringtons and Goodlass Wall, Ltd., Cork, excel all others. Over 1½ million tins sold 1924. T

PAPER Bands, best quality; Spring Rollers and Fittings. Send for list.—Staveley's Stores, 137 Parnell street, Dublin. 12 22

RICK Covers, Sacks, Waterproof Covers, Tents, etc., Sale or Hire, on best terms.—M. Coleman, 25 Chancery street. 26 16

TYPEWRITERS—Oliver, secondhand, under guaranteed condition, from £6 up.—Booth Brothers, Dublin. T

TYPEWRITERS from £2, fully guaranteed; bargains.—Norman Typewriter Works, 7 Eden quay. 27 E

WASHING and Mangling Machines, large stocks, lowest prices.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. T

WIRELESS BROADCASTING, ETC.

A FEW stock soiled two, three and four Valve Radiax Sets, also Accessories, to be cleared at cost; offer will not be repeated.—Pitmans, Sole Agents, 16 Crow street, Dublin. T

SPECIFIC ARTICLES WANTED

ANTIQUE Silver Cups, Candlesticks, Salvers, Sugar Bowls, etc.; also Diamond Ornaments, Precious Stones and Old Gold; highest prices given.—West and Son, Grafton House, Grafton street. T

ARTIFICIAL Teeth (old) Bought at 20 per cent. more than other firms; no misleading prices; letters confidential.—The London Tooth Co., Dept. D, 23 Baker street, London, W. 1. X

DIAMONDS, Old Gold, Antique Silver, Miniatures, etc., Purchased for cash.—Edmond Johnson, Ltd., 94 Grafton street. T

FEATHER BEDS WANTED. Highest prices given. Will send to examine in city. IRISH FEATHER CO., LTD., TARA ST., Dublin. IRISH FIRM. 'Phone 661.

HAVERTY, J. P.—Wanted, to Purchase the "Seven Sacraments" and other Pictures by this Painter. Address "Z 3335, Pictures," this office. 3 X

SUNDIAL—Wanted an old one with stone stand; give description and price, delivered in Dublin.—M 175, this office. 27 C

WANTED, to Buy Books, Magazines, Novels, etc.—Woods, 77 Aungier street. 27 A

WANTED, light Invalid Bathchair; must be in really good condition; state price. Address "Z 4048, Chair," this office.

2/- PER Tooth given for all False Teeth; cash sent by return. Post to Nathan's Dental Depot, 4 Garfield street, Belfast. 12 28

MACHINERY.

CABINETMAKERS—Machinery and Tools of every description stocked and supplied.—Booth Brothers, Dublin. 28 29

ENGINE—Portable Loco., Ransomes; good running order. Apply Bruce, Estate Office, Carlow. 28 F

DRILLING Machines, hand, power, and sensitive, all sizes. Inspection invited. Competitive prices.—Booth Bros., Dublin. X

FOR Sale, Traction Engines for haulage and stationary work; Spring Mounted Waggons; Hay Balers; large collection Farming Implements, Gates, Ladders, etc.—K 1943, this office. 24 C

FOR Sale, Rails suitable for Girders, Uprights for Hay Sheds Gate Posts, etc.; new Galvanised Barbed Wire; 10ft. Boiler Tubes and Bed Angles, suitable for fencing.—McGowan Brothers, Store street, Dublin. 27 17

FOR Sale, 45 h.p. National Gas Engine, magneto ignition, perfect condition. Full particulars from Greenwood's Gear Cutting Co., New Bond street, Halifax, England. 26 D

FOR Sale, one 7 H.P. Blackstone Oil Engine, complete with cooling tank, fuel tank, connections and exhaust silencer, in perfect working order; one 18 H.P. Blackstone Oil Engine, complete with cooling tank, fuel tank, compressed air starter and connections, in perfect working order; one Dynamo, 65 amp., 230 volt., on slide rails, in new condition; one Petter Oil Engine, 5 h.p., complete with cooling tank on base, in perfect running order; one Petter Oil Engine, 2½ h.p., complete with cooling tank on base, in perfect working order. Apply Ruane's Electric Light Works, Athenry. 28 E

FOR Sale, complete Mineral Plant, Secondhand, in perfect working order. Apply Ruane's Mineral Water Works, Athenry. 28 E

GARRETT'S 190 h.p. Semi-Stationary Engine and Boiler. 190lbs. working pressure, with superheated; brand new plant.—M'Coy and Sons, Limited, Belfast. 27 F

LAUNDRY Fittings for Sale, Kingstown—Ironing Stove, Drying Chamber with Torpedo stove, asbestos lined doors, two large Boilers, not copper.—Mrs. Pigott, St. John's, Terenure. 28 D

REPAIRS to Machinery of every description promptly executed; turning, boring, shaping, milling; competitive prices.—Booth Brothers, Dublin. T

SALE—One Pony Lawn Mower and two Push Mowers. Apply Steward, Belfield, Stillorgan road, Dublin. 27 E

STONE Breaker required; state price, condition, capacity, where seen. Address "Z 3992, Stone Breaker," this office. 27 E

STEEL Chimneys, Piping, Boiler Funnels.—The C.C.C. Ltd., 290 Vauxhall road, Liverpool. 21 X

WANTED, Flour Sifting and Mixing Machine, capacity 50 to 100 lbs. Price and particulars to the Island Bawn Mills, Nenagh. 26 D

YACHTS, BOATS, ETC.

COLLAPSIBLE Punt, 8 by 4 feet; very little used; £5.—K 1954, this office. 24 C

STRONG Centre Board Boat, sails nearly new, about 12 ft. long and beamy; price twelve pounds, or near offer.—M 345, this office.

TIMBER.

IF you are looking for Spokes, Axles, or Stocks for Wheels, Wheel Barrows, Sawn Shafts or Handles, Write Manager, Lissadell, Sligo. T

WANTED, ten Pairs good, strong Dray Wheels for timber drawing, and couple good Farm Carts. Address "Z 3977, Wheels," this office. 26 C

WANTED, Ash, Sycamore, Elm, Beech, and Larch; best prices given by Russell Bros., Ltd., Portarlington. 19 X

GARDEN, FARM, SEEDS, ETC.

ALL Owners of Gardens to ensure best results should Sow Drummond's specially tested Vegetable and Flower Seeds; awarded over 2,000 First Prizes.—W. Drummond and Sons, 57 and 58 Dawson street. T

ALL Lawn Mowers of leading Manufacturers, Garden Rollers, Rustic Arches, Garden Seats, Deck and Lounge Chairs various designs, Wood Trellis, Wire Netting, etc., at Drummond's, 58 Dawson street. 24 29

BEE Appliances—Contents of up to date Apiary, Hives and appliances in perfect condition, mostly new or slightly used, selling at half present list prices; 10 C.D.B. Hives, 6 other patterns, 20 Super Boxes, with frames; 40 Crates, with sections; 240 Sections, in flat; 100 Dividers, 100 Bar Frames, in flat, 12 Round Wire Queen Excluders, 6 Clearing Boards, "Porter Four-way Escapes," 1 Geared Extractor, large size; also a quantity of other accessories; further particulars on request. Address "Z 3966, Bees," this office. 28 D

GARDEN, FARM, ETC., CONTINUED.

BETTER Results!!! Plant superior stuff and success must follow. For same, try Mills, Nurseries, Terenure, Dublin.

BIG "Waved Spencer Sweet Pea" Plants, glorious assortment, 25 2/3, 50 4/-, 100 7/6, free.—Mills.

BUSHY Wallflowers, showing buds, eight colours, 50 2/-, 100 3/6; Bachelor's Buttons, Forget-me-Not, 25 2/-.—Mills.

BRIGHT Orange Cheiranthus, 12 1/9; Dusky Calceolarias, 6 2/3, 12 4/-.—Mills.

BORDER Chrysanthemums, 6 different 2/6, 12 4/6, all shades, free.—Mills, Terenure.

BEAUTIFUL New Geum, "Lady Stratheden," golden yellow flowers on 2' stems, splendid cut flower, 1/- each, 6 5/-; Penstemons, giant scarlet, 6 5/6 free.—Mills, Terenure, Dublin.

B.—DOUBLE White Arabis (showing flowers), 6 1/3, 12 2/3; Fragrant Auriculas (Dusty Miller), 6 1/9, 12 3/- free.—Mills.

B.—SELECTED Vegetable, Cabbage Plants, "Early White Hearting," "Ellams," "Nonpareil," 100 1/9, 300 4/6, 500 7/6, free.—Mills, Terenure, Dublin.

"BRUSSEL Sprouts," "Cabbage Lettuce," "Tripoli Onions," "London Cauliflowers," 2/3 100, 200 4/-, 400 7/6, free.—Mills, Terenure, Dublin.

"BUMPER Tomato Plants," magnificent hardy stuff, from pots, 4/9 dozen; from boxes (transplanted), 2/9 dozen.—Mills, Terenure, Dublin.

"BORDER Violas," endless shades, flower now till Christmas, 12 2/-, 50 7/6, free.—Mills.

BLUE (Light and Dark shades) "Delphiniums," 3 distinct 2/3, 6 distinct 4/-; Perennial "Phlox Decussata," purest white, pink, and scarlets to deep blue, 3 different 2/3, 6 different 4/-; 12 Clumps Delphiniums and Phlox assorted 6/9, free.—Mills, Terenure, Dublin.

BRIGHT, stately, hardy Perennials, 12 beauties for cutting throughout the year, 4/6 dozen clumps (worth double), free.—Mills.

BORDER Carnations, from choicest seed strains, choice colours, 12 3/6, free.—Mills.

BIG Gladioli for cutting, 2/6 dozen, 50 assorted 8/9.—Mills, Terenure, Dublin.

BRIGHT Scarlet Rhubarb, strong sets 6/- dozen; splendid value.—Mills, Terenure, Dublin.

BUSH Roses—Splendid riddance, 6 magnificent varieties 6/6, 12 distinct 12/-, 3 delightful Ramblers 5/-, free.—Mills.

BUMPER Value! Careful Packing!! Despatched promptly!!! Carriage free.—Mills' Nurseries, Terenure, Dublin.

BEAUTIFUL Table Potatoes, 150/- ton, 1 ton 40/-, delivered.—Ballinastraw Farm, Avoca.

CARTER'S Selected Seeds, Flowers and Vegetables, also Gladiolis. Send for lists. Grafton Stores, Grafton street, Dublin. T

CHOICEST Tomato Plants; Recruit, Ailsa Craig, Sunrise, from pots, packed in boxes, dozen 5/-; from boxes, dozen 2/9, free.—Dugan, Nurseries, Carlow. 24 C

CHOICEST Cucumber Plants, packed in boxes, 2 2/9 4 5/-.—Dugan, Carlow. 24 C

CHOICEST Sweet Pea Plants, exhibition sorts, from pots, 12 2/9, 25 5/-.—Dugan. 24 C

CHOICEST Rock Plants, big collection, good sorts, easily grown, 12 4/6, 25 8/6, free.—Dugan, Carlow. 24 C

CHOICEST Scarlet Geums, 3 1/3, 6 2/-; Aquilegia, superb long spurred, 12 2/-; Hollyhocks, Double or Giant Single, 6 2/-, 12 3/6.—Dugan, Carlow. 24 C

CHOICEST Sweet William, Scarlet, Pink or Auricula Eye, 12 2/-, 24 3/6, free.—Dugan, Carlow. 24 C

CHOICEST Cabbage Plants, Offenham, First and Best, Flower of Spring, Enfield, etc. 100 1/9, 500 6/6.—Dugan, Carlow. 24 C

CABBAGE Plants, excellent, 8/- 1,000; Cauliflowers, 2/6 100; Parsley, 1/- dozen.—Thornton, Newcastle, Co. Wicklow. 26 D

DOUBLE Black Primroses (Madame Pompadour), 24/- dozen, free.—Rhona Smyth, Newtown, Drogheda.

FIRST Prize last Show—Primulas, Alpines, etc. Seen Beverston, Dundrum, Dublin. Lists, stamp. 28 F

GALVANISED Wire Netting, Extending Wood Trellis, Garden Arches, Spades, Rakes. Send for reduced list.—Staveley's Stores, 137 Parnell street, Dublin. 12 22

LAWN Mowers, all makes and sizes. See special window display.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. 13 T

LAWN Mower Repairs (collected and delivered city and suburbs)—Send machines at once to avoid disappointment.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. T

LOVELY Daisy Alice, 2/- dozen; Lobelia Cardinalis, 3/- dozen; post 6d.—Lady Butler, Clifden, Galway. 24 C

MACKEY'S Finest Lawn Grass Seed, sow now; the best lawns are made from seed; 1lb. will sow 30 square yards; 2/6 per lb., postage 6d.; a cheaper mixture 2/- per lb., postage 6d. 9 22

MACKEY'S Lawn Fertiliser improves surface of existing lawns and grass plots; use 4lb. per square yard; 7lb. bags 2/6, postage 1/-. 9 22

MACKEY'S Lawn Mowers and Rollers, Pennsylvania, Shanks' Britisher, The Star, all sizes stocked; price list (illustrated) on request.—Sir James W. Mackey, Ltd., Seedsmen, 23 Upper O'Connell street, Dublin. 9 22

MANGEL—Exchange Yellow Globe, best in existence, 1/3 lb. 14lbs. 16/6.—Williamson, Corn Exchange, Dublin.

POWER, WATERFORD

POWER'S Cabbage Seed—Improved Nonpareil, Glenville Favourite, Irish Victor, and Ellam's Early 1/4. First and Best, Wheeler's Imperial, 1/2; Daniel's Defiance, Mein's No. 1, and Christmas Drumhead, 1/-; Enfield Market, 10d.; Champion Drumhead and Flat Dutch, 8d.; Drumhead Savoy, 10d., all per ounce, post free; special quotation per lb.

POWER'S Famous Broccolis—Winter Beauty, oz. 3/-, packet 1/-; Early White, Mid-season, Favourite Late, Long-standing, each oz. 4/6, packets 1/6 and 2/6, post free.

POWER'S Dwarf French Beans, pint 1/9, 2/-, 2/3 and 2/6; Runner Beans, pint 2/- and 2/3; Gladstone Pea, pint 1/9.

POWER'S Large Flowered Gladioli, in splendid mixture, dozen 1/6, 100 10/6; finest named sorts, 100 bulbs in 10 varieties, 13/6, post free.

POWER'S Cabbage Plants, in best variety; Early Whitening and Drumhead, per 100, including postage 2/-, 1,000 15/-, carriage paid. Onions, 100 2/6, 1,000 18/6.

POWER'S Pedigree Root Seeds, Grasses and Clovers, finest that money can buy. Write for catalogue.

POWER'S Finest Evergreen Lawn Grass, per lb. 2/6

Note only address—

Wm POWER & Co. WATERFORD,

SEEDMERCHANTS AND NURSERYMEN. 19

PEA Stakes, freshly cut, 15/- 100 delivered; 10/- rail, Greystones.—Pennick's Nurseries. 24 C

PLANT now Tomato, extra strong Carter's Sunrise, Ailsa Craig, Kondine Red, from 3in. pots, 6 2/9, 12 4/6; strong Transplants, from box, 12 2/9; Cucumber Plants, 3 2/9, carriage free.—Power, Oaklands, New Ross. 26 D

PLANT now for immediate display—St. Brigid Anemones, Canterbury Bells, Polyanthus, Sweet Williams, Double White Clove Pinks, Choice Pansies, Choice Violas, 1/6 per dozen; Giant Double White or Crimson Daisy, Dwarf Blue Myosotis, Crimson or Yellow Wallflowers, Giant Violets, 1/- dozen, 100 assorted 5/6, post free.—Power, Oaklands, New Ross. 26 D

PRIMROSES, double mauve and white, Blue Polyanthus, 3/- dozen.—O'Grady, Killaloe, Limerick. 27 E

PRIMROSES, Deep Burgundy and Red, Polyanthus 2/6 dozen.—Mrs. Grimshaw, Wicklow.

SPLENDID Auriculas 5/-, Potentillas 4/-, Lupins 4/-, Arabis (variegated) 2/-, Violas (autumn struck) 2/-, Sea Pinks 2/-, Anchusa (Dropmore) 3/-, Saxifrage (mossy) Rosa 2/6, Canterbury Bells 1/6, Sweet William (mixed) 1/6, Heuchera Micrantha (Sutton's Hybrids) 3/-, Allwoodii (Pinks), newest varieties, 10/-, Hyacinthus Candicans 3/3, Forget-Me-Not (Dark Blue) 1/-; full descriptive list free; all per dozen; grand large plants; part postage 6d. extra; £1 worth free.—Canon Patten, Fethard, Co. Tipperary. 24 C

SWEET Peas, grand well hardened plants, 12 mixed 1/-, 12 to colour 1/3; postage 5d.; collection 100 plants in 10 choir varieties 9/-, free.—Canon Patten, Fethard, Co. Tipperary. 7 C

SWEDE—Exchange Purple Top, 1/3 lb., 14lbs. 16/6; unsurpassed at any price.—Williamson, Corn Exchange. 8 28

ABOLISH UNCERTAINTY THIS YEAR, AND GET

TOMATO PLANTS,

THE BEST VARIETIES, GROWN IN STERILISED SOIL BY

THE DUBLIN TOMATO CO., CRUMLIN.

Strong, sturdy stuff, ex 3" pots, specially hardened off for immediate planting in unheated glasshouses, 5/- dozen, 35/- hundred; if delivered 1/- dozen extra.

We specialise in Tomatoes, growing 18,500 plants under

THE LARGEST AREA OF GLASS IN IRELAND. A

TANNED String Garden Netting, 25 yds. by 2 yds., 4/-; 50 yds. by 2 yds., 7/6; 25 yds. by 3 yds., 6/-, post free. Staveley's Stores, 137 Parnell street, Dublin. 12 17

TOMATO Plants, heaviest croppers, 3/6 dozen.—White, Selborne, Waterford. 8 20

TOMATO Plants, best varieties, ex 3" pots, dozen 4/-; 100 25/-; carriage extra.—Alexander Walsh and Co., Templeogue. 23 D

TOMATO Plants, "Sutton's Best," 3/- dozen, free. Cabbage Plants, Nonpareil, 1/6 100.—Gardener, Westbourne, Terenure. 24 C

TOMATO Plants, extra strong, all kinds, Sutton's seeds, 3/6 per dozen, 22/6 per 100, free.—Clancey, Carrigbyrne, Adamstown, R.S.O., Co. Wexford. 28 F

WILLIAMSON, Corn Exchange, Dublin—Best Quality Seeds at lowest prices. Lists free. 23 B

POULTRY, CAGE BIRDS, DAIRY

A BREEDER'S Offer—Rhode Island Reds, White Wyandottes, White Leghorns, and White Runner Ducks, 6/- a Setting, free.—Mrs. Craigie, Harristown, St. Margaret's, Co. Dublin. T

AT Ballycarron, Jenkinstown, Kilkenny—First Cross Leghorn and Wyandotte Eggs, 5/- dozen, free. 24 C

A SETTING of Wyandottes or Leghorns (Conbrough) for 4/-.—Mrs. Gray, Lakelands, Templeogue road, Terenure. 24 C

AT Smith's, Garrowville, Athlone—Minorcas (Hunter's), 5/-; White Runners, 4/6; Settings; free. 24 D

AT Belfield Poultry Farm, Stillorgan road, Dublin. Aylesbury Ducks Settings and Day Old Ducklings for Sale; also several Coops with runs. Apply Manageress. 12 28

ALL Hatching Eggs reduced 4/6 setting; Rhodes, Wyandottes, Leghorns; winter layers.—Medcalf, Cooleren, Clondalkin. 27 E

BLACK Minorca Eggs, Hunter's Strain; best winter layers, 5/- dozen; carriage and box free; rail only.—Rev. Long, Ballytore, Co. Kildare. 24 C

BLACK Minorca Hatching Eggs (Hunter's strain), 3/6 dozen; rail free.—Phillips, Ballybrophy. 25 D

BROADCASTING to Farmers—Khaki Campbell Duck Eggs, Oscar-Brown and Captain Long's, every day layers, 3/6 dozen; Barnevelder (double laced), Shimmell's strain, great winter layers, 7/6; Houdan, Ancona, W. Leghorn, Rhode, 3/6; pedigree layers; thirty-third season.—Manager, Ballydivitty, Dervock. 25 D

BROODY Hens—Sittings White Leghorn Eggs (Conbrough direct), 4/-; winter layers.—Mrs. Wallace, 1 Lakelands Park, Templeogue road, Terenure. 27 E

BROODY Rhode Island Hen for Sale. 6/-.—28 Hollybrook road, Clontarf.

CYPHER'S Incubator, 50 egg, perfect order, 60/-; White Leghorn Hatching Eggs, second year birds, splendid strain, 4/- setting.—36 Moreshampton road. 27 C

CHICKS, 20/- dozen, White Leghorns (Coins), pen headed by Lord Kissmane, due 30th May; also R.I.R. mother, if required.—At Manor House, Castle avenue, Clontarf. 28 F

CHICKS—11 White Leghorns, 3 weeks, 18/-; with Hen, 24/-.—Tyrrell, Ardmore, Mullingar.

DAIRY Utensils, Separators, Churns, Butter Workers; latest and up to date.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. T

DAY old Chicks, White Leghorns, despatching May 6th, from 17/- dozen; Broodies, 7/-; all carriage paid.—Millview Poultry Farm, Malahide. 27 E

DAY old Chicks, best breeds, now 12/- dozen.—McNally, Edenmore, Raheny.

EGGS, guaranteed fresh, delivered city all the year, shop prices; Wyandotte Settings, 3/-.—M 237, this office. 27 E

EGGS all reduced now to 7/6 dozen, carriage paid; White Wyandottes, White Leghorns, Light Sussex, Rhode Island Reds, Runner Ducks; Chicks reduced to 18/- dozen, carriage paid; due 30th.—Mrs. Strong, Moate, Kells. 27 E

FOR Sale, 6 pure bred Leghorn Pullets and 6 First Cross, 8 last year's, all laying; 6/- each; immediate sale. Seen Melfort, Shrewsbury road. 27 D

FOR Sale, Day Old Chicks, pure bred White Wyandottes, 15/- per dozen; also Chicks, two weeks old, 12/6; carriage extra.—Mrs. Hilliard, Drumragh, Omagh. 28 D

FOR Sale, Six Broody Hens, one year old, 5/6 each.—M 354, this office.

FOR Sale, Quantity of Concrete Block, best quality, made by "Winget Machine." Apply E. Hall, Kill-o'-Grange, Dublin. 17 X

POULTRY, ETC., CONTINUED

FOR Sale, Day Old Chicks and Hatching Eggs, Leghorn, Wyandotte, and R.I.R., from Barron, Cam, Rodwill, and Golden stock birds, direct, all trapnested, Chicks 12/-, Eggs 5/- per dozen; Broody Hen, with 12 Chicks, 18/-.—Elmfield, Whitewell, Belfast.

GREENVILLE, Stradbrook road; telephone 217 Blackrock—White Leghorn Cockerels, 1924, and year old Hens for Sale. 23 E

GREENVILLE, Stradbrook road. Telephone 217 Blackrock.—Day Old Chicks, White Leghorns; splendid winter layers. 27 E

HATCHING Eggs—Indian Runners (Upjohn's 298 egg), White Wyandottes (Barron's), Salmon Faverolles (Arliss), 5/-, carriage paid.—Gilmore, Kilquade, Greystones. 7 X

HEN, 12 Chicks, 17/-; Goose, Gander, 4 Goslings (week), 30/-; Broody Hens 5/-; Hatching Eggs, 4/6.—The Cottage, Roebuck, Clonskeagh.

LEGHORN Cockerel, 1924, White Runner Drake, also Year Old Rhodes, for Sale.—Yew Park, Clontarf. 25 D

LADY Dunleath has a limited number of Peacock and seven hens in each; cocks all from 319 egg hens; hens are the dams of Cork and Stormont Pens; price 5 guineas a pen.—Ballywalter, Co. Down. 27 D

MAMMOTH Bronze Turkey Eggs for sitting, from pen birds, Winners Crystal Palace, Olympia, London, and Royal Norfolk Shows; 9 for 13/6; also Goose Eggs, 8 for 10/6; same station.—Edmund Secker, Highfield Farm, Dereham, Norfolk. 8 23

PHEASANTS' Eggs for Sale still; could supply now; Cocks changed every year. Apply Gray, Gamekeeper, Langford Lodge, Crumlin, Antrim. C

SALMON—Wanted, large quantities during the season. W. Kinmonth and Sons, Salmon Fishers, Cork. 24 15

ST. Mark's Poultry Farm, Clondalkin.—Settings 4/- dozen; Cockerels 4/3, Broodies 6/-. 8 27

SALE, magnificent A.B. Turkey Cock and Hen, two years; £3.—G 39, Irish Times Branch Office, Kingstown. 28 D

WANTED, 60 Egg Incubator; must be in good condition. Address "Z 3925, Incubator," this office. 24 C

WANTED, Cock Pheasant; state price.—M 96, this office. 25 D

10 LEGHORN Cockerels, 10 weeks old, £1.—H. Smyth, Newtown, Drogheda.

16 WHITE Wyandotte Chicks, 3 days old, £1, carriage paid, from my famous layers; 16 Light Sussex Chicks, £1; Mothers if required, 10/- extra.—Mrs. Strong, Moate, Kells. 27 E

18 LAYING Leghorn Hens for Sale, pure bred; reasonable terms. Apply Balcarras, Serpentine avenue, Ballsbridge. 24 C

24 WEEK old Wyandotte Chicks and Mother, £2 2/-; Mother and 12 Leghorn Chicks, 22/6; winter layers.—Medcalf, Cooleren, Clondalkin. 27 E

70 MIXED Chicks, 10 days old (Exchequer Leghorn, White Wyandotte cross), from selected layers, 11/- dozen, free.—Mar Bowers, Murrintown, Wexford. 28 D

FURNITURE.

AT Highest Value—James Hill and Son, Bachelor's Walk, Purchase Furniture, Pianos, Antiques. T

A COUPLE handsome Bedroom Suites, Mahogany Diningroom Suite, beautiful Inlaid Mirror-back Cabinet, for Sale privately.—M 280, this office. 27 E

CHINESE Velvet Pile Carpet, size 5 yards by 4 yards, new, left for Sale; blue ground, with fancy centre; can be seen by appointment.—M 261, this office. 27 E

DRAWINGROOM Suite, in tapestry and gold, seven chairs and settee, for Sale at Kelly's, 48 Fleet street. 24 C

DOUBLE Spring Bed, with Hair Mattress, perfect condition; lowest terms.—Balcarras, Serpentine avenue, Ballsbridge. 24 C

FOR Sale, Iron Bedstead, Wire and Hair Mattress, 7 x 4; Pictures and small Table. Can be seen between 1 and 3 o'clock, 25 Sydney Parade avenue. 25 D

FOR Sale, Cabinet, with Bookcase top; good condition.—M 296, this office.

IF you want a Chesterfield Suite, Re-upholstering or Repairs come to the maker; best workmanship.—O'Connor, Crane lane, off Dame street. 27 E

IRISH Handmade Carpet, 14-6 x 10' 6"; practically new. Seen Melfort, Shrewsbury road. 'Phone, 514 Ballsbridge. 27 D

LALOR, Briscoe will Buy or Sell your surplus Furniture. Auction every Thursday.—35 Ormond quay. T

MAHOGANY Enclosed Sideboard, carved back, £8 10/-; Walnut Overmantel, large size, £3 10/-.—Woods, 77 Aungier street. 27 E

OVAL Mirrors offered in Gilt, 18/6; Walnut, 21/-; Mahogany, 25/-. Bargains in Pictures, Fenders, Sideboards, Bedsteads, China Cabinets, etc.—87 Marlborough street, Dublin. 24 C

SALE—Superior and Antique Furniture; owner leaving. Apply 10 Summerhill, Kingstown.

TWO Baby's Iron Cots, Mattresses and Pram; good; cheap.—63 Sandymount avenue.

WANTED, good Carpet, blue mixture, about 14ft.—Universal Bureau, Dun Laoghaire.

MUSIC, PIANOS, ETC.

GRAND Piano in walnut case by John Broadwood and Sons, splendid condition, only needs tuning, for Sale, £38; can be seen by appointment. Address "Z 4018, Piano," this office. 27 F

GRAMOPHONE Stores, Johnston's Court, Grafton street, Dublin, for Winner Records and Machines. 7 X

SELLING, Upright Grand Piano, £35, renowned maker, fine tone.—M 367, this office.

DRESS AND COSTUME.

ABOUT Clothes—Mrs. Higgins, 1 Aston's quay; highest prices Ladies', Gents', Children's Left Off Clothing, Jewellery, Artificial Teeth; country parcels received. T

ABOUT Clothes—Mrs. Cusack, 65 Aungier street, gives highest prices for Left Off Clothing, Furniture, etc.; distance no objection. T

ABOUT Clothes—Highest Prices for Ladies', Gents', Children's Left Off Clothing, Furniture; distance no objection.—Mrs. White, 15 Aungier street. T

BEAUTIFUL Model French Dress, Cape to match; rust French Knitted Costume, very uncommon; other things; no dealers.—M 226, this office. 27 C

CASH paid for Left Off Clothes, Jewellery, Furniture, Pictures, China, False Teeth; postcard immediate attention. Telephone, 435, Rathmines.—Wellington House, 38 Wellington quay.

FOR immediate Sale, cheap, Lady's Riding Habit and Boots, in good condition. Address "Z 4021, Dress," this office. 28 F

FOR Sale, Hand-knitted Artificial Silk Jumper, new, 30/-; silver grey.—R O 1962, Irish Times Branch Office, Rathmines.

HAND Knit Socks, 2/6 pair, post free.—T. Leahy, Creggan, Ballybofey, Donegal. 24 C

IRISH Lace, direct from worker to wearer.—44 and 21 Mary street, Dublin. T

LONG Grey Cloak, lined silk, 35/-; Shoes, 5's, 26/-. Address "Z 4034, Dress," this office.

LADY has Tailormade Costumes for disposal; stock size.—M 362, this office. 28 D

LADY'S Riding Habit for Sale; sell 4 guineas or nearest offer.—M 333, this office.

TEN guinea fine Greyish Costume (practically new), seven guineas; Blue Indian Gown, 30/-; seven guinea Burberry, four guineas; stamped envelope; no dealers.—M 392, this office.

WANTED, good Fawn, Red or other Fur; moderate price.—M 324, this office.

WANTED, Grey Neck Fur, perfect condition, cheap; South Dublin.—M 360, this office.

CONTINUED ON PAGE 12

A very little Themax will keep your boots in perfect trim

Tins 1½d., 2½d., 4½d. and 8½d.

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YESTERDAY'S CASES IN THE COURTS.

LABOUR LEADER'S LIBEL ACTION.

DAMAGES AGAINST MR. LARKIN.

(BEFORE MR. JUSTICE O'SHAUGHNESSY.)

The hearing was concluded of the action for alleged libel brought by Mr. Thomas Johnson, member of Dail Eireann and Labour leader, to recover £2,000 damages against the defendant, James Larkin, trade union organiser, and the Gaelic Press, published at 21 Upper Liffey street. The plaintiff complained that in the *Irish Worker* of 24th May, 1924, the defendant wrote and published statements under the heading, "Johnson Incites to Chaos." These statements, according to the statement of claim, alleged that plaintiff in a speech in the Dail in May, 1924, incited to the murder of workers; and also alleged that he was a traitor to the Labour movement, and had gone over to Capitalism.

The defendant denied the printing and publication of the words set out, and submitted that they did not mean what was alleged in the statement of claim; that they were no libel, and were incapable of any libellous meaning.

Serjeant Hanna, Mr. P. Lynch, K.C., and Mr. Martin Maguire (instructed by Messrs. James O'Connor and Co.), appeared for the plaintiff. Mr. A. E. Wood, K.C., and Mr. A. Lynn (instructed by Messrs. William Smyth and Son), for the defendant, James Larkin; and Mr. Joseph O'Connor, K.C., and Mr. J. V. Nolan Whelan (instructed by Messrs. Noyk and O'Reilly), for the defendants, the Gaelic Press.

Mr. Wood addressed the jury on behalf of the defendant, James Larkin, who submitted that the words complained of were fair and *bona fide* comment on a matter of public interest. This alleged libel, counsel proceeded, was an old, stale libel. The action was part of a series of attempts to exterminate Mr. Larkin. Referring to disputes that took place, he said that, taking them at their worst, they were merely squabbles between Labour leaders. Counsel then made reference to various matters relating to the conduct of the Labour movement, and, commenting on some of the evidence given on the question of war, said that war was poverty and misery for the poor, but to the wealthy it was glory and wealth and power.

"And income tax," interposed Mr. Justice O'Shaughnessy, at which there was a good deal of laughter.

Mr. Wood—Ah! yes; but they have the wealth to pay it. Counsel asked the jury to deal justly between the parties in this case. Mr. Larkin had been derided, persecuted and scorned, but the spirit of the man remained. The Labour Party were out to destroy him if they could because he was a reproach to them.

Mr. Joseph O'Connor, on behalf of the Gaelic Press, said that there was an arrangement by which Mr. Larkin paid a fee for submitting his articles to legal opinion. As to the matter complained of, the "copy" was handed in to the foreman about nine o'clock the night before publication, when there was no time to submit it to the legal adviser. In the absence of the proprietors, the "copy" was handed to the foreman, who, naturally, considered it all right.

Mr. Lynch, in his closing reply for the plaintiff, said that the publication complained of was a libel of a most appalling kind.

Mr. Justice O'Shaughnessy, in the course of his address to the jury, said that the plaintiff, Mr. Johnson, struck him as an extremely able, clear-headed man. The defendant was a man who had been for some time, at all events, well known in the city. He was a clever man, but whether his cleverness ran into the fanatical line or not was not a matter which his lordship would say anything more about than that the defendant had a more lively career than Mr. Johnson. The jury would have to consider whether the summary of Mr. Johnson's speech which was published conveyed any such impression as was suggested by the comments complained of.

Dealing with the position with regard to the printer, Mr. Justice O'Shaughnessy referred to the arrangement with Mr. Larkin as to getting legal opinion as to whether matter supplied for publication was safe to publish. This he described as an extraordinary arrangement and said that the jury would have to ask themselves whether the publication of irresponsible and defamatory scurrility could be guarded against in that way. If a man chose to take a risk and got paid for it he must take the consequences. The present action was brought in May of last year, and a series of publications by the Gaelic Press which were read, with the action pending, surpassed in audacity anything that it had ever been his lot to read.

After an absence of half an hour the jury answered the questions left to them as follows:—

(1) Is the article complained of a libel?—Yes.

(2) Do the passages complained of mean (a) that the plaintiff advised the Government and stated in Dail Eireann that workers thrown out of work must be shot down, even as the irregulars were? (b) that the plaintiff was an English traitor and was going over to Capitalism and that his services as a Labour leader were for sale in the market and that the plaintiff had thereby betrayed his followers and supporters; (c) that the plaintiff stated in effect that the Government should organise an army of scabs, and that the Government must have an army of scabs to break any strike or lock-out brought about by Irish capitalists?—The jury answered "Yes" to each clause of the question.

(3) Was the article published maliciously?—Yes.

(4) Was the portion of the article that purported to be a report of the plaintiff's speech a fair and accurate report?—No.

(5) Were such portions of the article as were comment fair and honest comment on matters of public interest?—No.

The jury assessed damages at £500 against James Larkin and £500 against the Gaelic Press.

Judgment was entered for the plaintiff accordingly.

ALLEGED DETENTION OF GOODS.

A BELTURBET ACTION.

(BEFORE MR. JUSTICE SULLIVAN.)

An action was heard, in which John H. Quinn sought against John Small and his daughter, Susan Small, judgment for the alleged wrongful detention of goods valued at over £500, the property of the plaintiff, which had been stored in the defendants' premises. All the parties reside in Belturbet.

The defendant, John Small, traversed plaintiff's claim, and said that as to certain of the goods he had offered and was willing to return them to the plaintiff. The defendant, Susan Small, pleaded that she never detained the plaintiff's goods.

Mr. Vincent Rice, K.C., and Mr. Geoghegan (instructed by Mr. G. V. Moloney) appeared for plaintiff, and Mr. Cecil Lavery (instructed by Mr. Martin Tierney) for the defendants.

The hearing had not concluded when the Court rose.

DUBLIN STEAM PACKET COMPANY.

DISTRIBUTION OF SURPLUS ASSETS.

(BEFORE MR. JUSTICE MURNAGHAN.)

Judgment was delivered in the matter of the Companies Acts and the City of Dublin Steam Packet Company (now in liquidation), which came before Mr. Justice Murnaghan on the application on the part of the official liquidator, Mr. David Telford, for an order determining how the surplus assets of the company (stated to amount to about a million of money) were to be distributed as between the holders of the Preference Shares and the holders of the Ordinary Shares of the company.

It appeared that the City of Dublin Steam Packet Company (called "The Packet Company"), having become indebted to the Liverpool Steamship Building Company (called "The Building Company") for moneys advanced and ships supplied, discharged such indebtedness by payment to the Building Company of an annual sum. By the Company's Act of 1910 the Building Company was dissolved, and the Packet Company was empowered to create 300,000 Preference Shares, and issue them to the holders of shares in the Building Company in satisfaction of the liability of the Packet Company to the Building Company upon the terms, among others, that in winding up such stock should, as to two-thirds of the capital paid up, or "deemed to have been paid up," rank in priority to the capital stock of the Packet Company, and that the holders should be entitled to share in the surplus assets of the Packet Company in the proportion of £100,000 to £586,000. The Packet Company held shares in the Building Company of the nominal value of £39,750, but no Preference Stock was actually issued to the Packet Company. The total amount of stock issued was £260,250, which was all issued to shareholders of the Building Company other than the Packet Company. The questions for decision which arose under Section 8 (Paragraph B) were whether in making the distribution the nominal amount of the Preference Stock was to be taken as a factor, or was the sum of £39,750 to be deducted before the first division was made, and on the final division was one-third of the £39,750 to be deducted from the £100,000, and were the surplus assets to be distributed in the proportion of £186,750 to £586,000.

Mr. Justice Murnaghan pointed out that the Act of 1910 contained a recital to the effect that when and as soon as the Preference Stock created by the Act should have been issued there would be unrepresented by available assets capital of the Packet Company to the extent of £292,975, and that it was, therefore, expedient to reduce the capital of the Packet Company to the extent of £292,975, and that it was, therefore, expedient to reduce the capital of the Packet Company by that amount.

The reduction was made by Section 19, and was effected by reducing the nominal value of each £100 Ordinary Stock held by any proprietor of the Packet Company to £50, and so on in proportion for any small amount of Ordinary Stock. The ratio mentioned was, therefore, not the ratio of the Preference Stock capital to the Ordinary Stock capital, existing under the Act, although it was obvious that the figure, £586,000, was suggested by the previous amount of the Ordinary Capital Stock.

For the actual determination of the questions at issue, his lordship continued, the crucial words to be interpreted were the words: "The capital paid up, or deemed to have been paid up," in Section 8 (B). Similar phraseology was employed in Section 8 (A), where it was stated that the dividend was to be paid on the amount for the time being paid up, or deemed to have been paid up. Such accumulation was quite unnecessary, for, by virtue of the Act, the full £300,000 Preference Stock had become fully paid up capital. That language was quite necessary if the £89,750 was treated as unissued capital, which might from time to time be issued by the company.

The clear words of the Act could not be qualified by a surmise, based upon the ratio of 100,000 to 586,000, found in Section 8 (B). These figures represented a bargain made between the respective interests of the different classes of stockholders, and could not be relied upon to aid interpretations of the Act. He held that the amount of capital paid up, or deemed to have been paid up, within the meaning of Section 8 (B), was the sum of £260,250 Preference Stock. Two-thirds of that amount—*viz.*, £170,500, should be set aside. The remaining surplus assets should be divided in the proportion of 100,000 to 586,000. The amount thus arrived at, together with the sum of £173,500 mentioned, would be divided amongst the stockholders registered in respect of said sum of £260,250 Preference Stock.

Mr. Poole (instructed by Messrs. Baker, Ringwood and Gordon) appeared for the liquidator; Mr. Jellett, K.C.; Mr. Overend, K.C., and Mr. Marnan (instructed by Messrs. Hayes and Son), for Mr. William S. Hayes, petitioner, representing the Preference shareholders; and Mr. McCrory (instructed by Messrs. Barrington and Son) for Mr. S. D. Lambert, representing the Ordinary shareholders.

ACTION FOR WRONGFUL DISMISSAL.

BANDON FIRM DEFENDANTS.

The case of Thomas Finn, grocer and general shop manager, against William K. McDonnell (trading as William McDonnell and Son), merchant, 5 South Main street, Bandon, Co. Cork, claiming £100 damages for alleged wrongful dismissal, and £120 arrears of commission, claimed as having been earned by the plaintiff while in the employment of the defendant, was heard.

The plaintiff alleged that he had entered into the employment of the defendant as general manager of the defendant's business on the 17th February, 1921, on the terms of a written agreement that he was to be entitled to a three years' engagement, provided that he should fulfil the conditions of the agreement. He was to be paid £5 a week, with a free house and commission on all surplus profits over and above £500 a year at the rate of 5 per cent. He acted as manager from 17th February to 1st July, 1923, when he was dismissed.

The defendant traversed the cause of action, alleged that the plaintiff's management was not satisfactory and caused him serious financial loss, and he lodged £20 in Court in satisfaction of the plaintiff's claim.

Mr. J. M. Fitzgerald, K.C., and Mr. Michael Binchy (instructed by Messrs. Collins and Kennedy) appeared for the plaintiff; and Mr. Wood, K.C., and Mr. G. Gavan Duffy (instructed by Mr. P. J. O'Driscoll) for the defendant.

Mr. Justice Murnaghan held, on the evidence, that there was no concluded agreement between the parties. There were only negotiations between them. The plaintiff, however, was entitled to be paid a fair *quantum meruit* sum for the period that he had served in the defendant's employment as manager, and he gave him judgment for £65, but without costs.

PHOTOGRAPHS OF A RACEHORSE

(BEFORE MR. JUSTICE JOHNSTON.)

Mr. Fergus O'Connor (instructed by Messrs. Crowley, Bolger and Cusack), on behalf of the plaintiff, in the case of Clarence Hailey, photographer, of Newmarket, Cambridge, against Thomas J. O'Neill, of Whitehall, Westminster road, Foxrock, Co. Dublin, moved for liberty to mark final judgment against the defendant for £28 12s. 6d. Counsel said that the money was due for work done by the plaintiff in photographing in Newmarket, on the instructions of the defendant, the racehorse Tremola, enlarging, mounting, and titling the photographs. The photographs were taken two years ago, and the defendant declined to pay for them and for the enlargements with which he was furnished.

The application was granted.

FROM THE LEGAL DIARY.

LAW NOTICES—Wednesday, April 29, 1925.

CUIRT BHREITHEAMHNAIS UACHTARACH (the Supreme Court of Justice), at 11 o'clock. For Judgment. New Trial Motion—Logan v. O'Donnell. For Judgment. Appeals—Cahir v. Minister of Finance; the King (Alexander) v. Circuit Judge of Cork. For Hearing—The King (Thomas) v. Circuit Judge of Cork.

AN [illegible] (Chief Justice).—In Lunacy. Before the Assistant Registrar, at 11.30 o'clock—Summons, O'Keeffe and Lynch. Chief Justice's Chambers. Before the Chief Clerk, at 11.30 o'clock—Taylor, minors; Clinton's Trusts and Trustee Act; Healy and S.L. Act. Before Dr. Webb, at 11.30 o'clock—Saurin, minors.

AN ARD-CHUIRT BHREITHEAMHNAIS (the High Court of Justice).—In Court 1, at 11.30 o'clock. Actions—Rowley and Draper, Ltd., v. Dundalk Mineral Water Co.; Cantrell and Cochrane, Ltd., v. same. For Thursday, 30th April. Action—Bermingham v. Bermingham. For Friday, 1st May. Action—Horan v. Kelly.

In Court 2.—At 11 o'clock. Motions—Waldron v. Darby; O'Doherty v. O'Doherty. Friday, 1st May. Action—Royal Bank of Ireland v. Nicholl.

In Court 1.—At 11 o'clock—Exparte Motions. Garnishee Order—Limerick Leader, Ltd., v. Hart. On Notice—Keating v. Rothwell; Rice v. Davis.

TRIALS BY JURY.—In Court No. 6, at 11 o'clock. City Special—Lynch v. O'Hara (probate); Lynch v. Limerick Co. Council (Lord Campbell's Act); Corbett v. M'Garry (slander). A very large attendance of City Special Jurors is required this morning at the Law Courts, the Castle, in Court No. 6, at 11 o'clock. Absent jurors will be fined. In Court No. 4, at 11 o'clock. City Common—Quinn v. Small and anor. (detinue), at hearing; Doyle v. O'Connor (breach of promise); Farrell v. Carter (money paid). The City Common Jurors sworn in the above case at hearing are required to attend this morning at the Law Courts, the Castle, in Court No. 4, at 11 o'clock. A very large attendance of the unsworn City Common Jurors is also required this morning at the Law Courts, the Castle, in Court No. 4, at 11 o'clock. Absent jurors will be fined.

Chamber No. 1 (Room 38), at 11 o'clock—Boyce v. M'Cradden; O'Rourke v. Hoey; Owens v. Hoey; O'Brien v. O'Brien; Smyth v. Byrne; Larkin v. Walsh; O'Connor v. Reilly. Before the Assistant Chief Clerk, at 11.30 o'clock—Coalan v. Morgan, mod. Chambers No. 2 (Room 39), at 11 o'clock—Bennekerry Co-operative Agricultural Society, Ltd., sign cert.; Clonceny v. Laffan; Northern Banking Co., Ltd., v. Keane; L. Keaveney, decd., Keaveney v. Keaveney; Gallagher v. Tuohy; MacMahon v. MacMahon; D. O'Sullivan, decd., Connolly v. O'Sullivan; M. B. Forster, decd., Lynch v. M'Mahon. Before the Assistant Chief Clerk, Room 39, at 11 o'clock—J. Donovan, decd., Needham v. Donovan.

CONSOLIDATED TAXING OFFICE.—Master Kilbride, at 11 o'clock—Wallace Bros., Ltd., v. Shelly, J. J. Shail; Hearty v. Casey, J. M'Loughlin and Son; Geoghegan v. Kearns, J. J. Kearns; O'Reilly's Trusts, H. D. Vaughan; arrangement, A. Cox and Co. Master Dennis, at 11 o'clock. Exparte Taxations—Frayne, minors (G.R.), G. D. Fottrell and Sons. Master Macnamara, at 11 o'clock—Boylan v. Duffy, J. F. Smyth; Rusk v. Fegan, Cochrane and Co.; O'Shea v. "Southern Star," Ltd., and anor., J. J. Healy and Co.; same same, M. Healy. Bankruptcy—Before the Registrar, at 11 o'clock—Dennis, veh. ac., Collins and Son; Hogan, M. dts., Little, O'hUadhaigh and Proudfoot; arrangement, do., Thompson and Edwards; do. do., Collins and Son; do. veh. ac., M. Dawson; do. pr. dts., F. M. Sealy; do. do. do.; Gallagher, pr. dts and veh., Cox and Co.; Monahan, pr. dts., Thompson and Edwards; arrangement, ac. comp., W. T. Bedell; do. pr. dts., Little and Cullen; do. ac. comp., do.; do. do., Cox and Co.; M'Donagh, veh. mtgee ac., Crowley, Bolger and Cusack; arrangement, ac. comp., Fullerton and Doyle; Carson, veh. ac., F. Crookshank and Son.

AN CHUIRT BHREITHIUNAIS CHUARDA (Circuit Court of Justice).—At Court No. 3, The Castle, Dublin, at 11 o'clock. Courts of Justice Act, 1924. Appeals from the District Court—Turner appellant, Little respondent; Imperial Tobacco Co. appellants, Leeds and District Co-op. Society respondents; Murray appellant, Shortall and Co., Ltd., respondents; Hill appellant, Dawson respondent; White appellant, Rowe respondent; Smith appellant, Dun Laoghaire U.D.C. respondents; Reel appellant, Coyle respondent; Scott appellant, Butler respondent; Fitzsimons appellant, Maughan respondent; Adams appellant, Hughes respondent. Irish Land Commission.—At Examiner's Chambers. Before Mr. Stubbs, at 11 o'clock—Willie Marsh Allen (E.C. 9890)—discharge rulings and settle schedule. Before Mr. Sullivan, at 11 o'clock—Sir Standish D. O'Grady Roche (E.C. 7524)—vouch. Before Mr. Grove White, at 11 o'clock—Thomas M'Donnell Caffrey (S. 116)—discharge rulings.

Woman was made for one job by God Almighty, and she is a fool if she doesn't stick to it.—Councillor Tully.

We all live largely on the results of scientific work; take away those results and the 40,000,000 people living in this country would not live long.—Sir William Bragg.

Capitalism achieved a gigantic success during last century, when every encouragement was given to thrift and enterprise; and it is cracking up now because these virtues are discouraged and the acquisition of wealth is severely punished.—Lord Hunsdon.

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Damp the clothes, rub them over lightly with Holiday Soap and put them into a tub of hot water with a few shreds from the tablet. Leave them to steep through the night and next morning rinse in cold water till clear and put them out to dry. The work is done in half the time and with a quarter the trouble, and by doing away with the need for hard rubbing the life of the clothes is lengthened.

No injury to clothes

Holiday Soap is made from ingredients which give it great cleansing power without risk of injury to clothes. For the same reason it will not roughen the hands. The ease with which Holiday Soap cleanses the dirtiest, greasiest garments, will be a revelation to you. Holiday also makes woodwork, floors, tables and shelves spotlessly clean in half the time and with quarter the trouble. After use wrap up what remains of the tablet to keep the wonderful cleansing properties at their best.

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Amongst other advantages, this brush is always clean and sanitary, there are no hairs to come out on the face, and no fear of Anthrax, an ever-present danger with animal hair brushes, all animal hair being tubes, never free of germs. Whilst massaging, a creamy paste is formed, and worked into the skin, making it supple and soft, the razor gliding over, so ensuring an easy, perfect shave. Above all, there is no messy finger work, the slender rubber fingers of the brush doing this identical rubbing or massage far better than your own fingers could ever do it.

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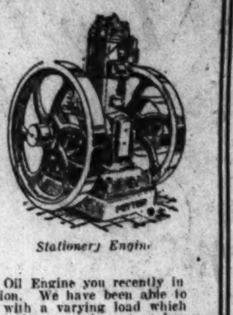
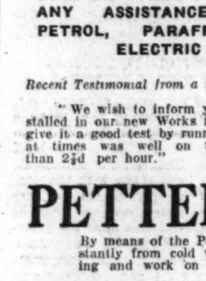

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It calms the mind, soothes the temper, and makes a man patient under troubles.
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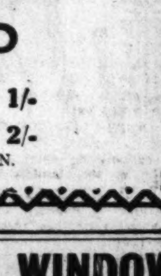

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Then the cause of RHEUMATISM, GOUT, LUMBAGO, BACKACHE, etc., would be no mystery, and you would know what to do.

By ALICE LANDLES (Certified Nurse).

If we could only look into his kidneys and see the havoc wrought by Uric Acid and other poisons.

If you could only look into the kidneys and see the appalling amount of damage inflicted upon the delicate cells by uric acid and other impurities! About a quart of blood passes through every twenty seconds and healthy kidneys normally filter out of this and excrete during every twenty-four hours more than an ounce of uric acid, lime, urate of soda, and various other mineral impurities in solution. The trouble is that these acids, mineral salts, etc., accumulate rapidly, and *do not stay in solution* when weakened or deranged kidneys stop filtering them out regularly. Instead of remaining melted and in liquid form *they deposit as tiny sharp crystals.* These grind about in the blood vessels, greatly irritate the kidneys, and lodge in joints or tissues, also in certain nerve sheaths, particularly those of the back and legs. Blood analysis and the microscope prove this conclusively as any standard medical work will assure you. A still better way to prove it is by drinking a medicinal water containing strongly alkaline elements which are soon absorbed into the blood and quickly dissolve, neutralise and wash the acids and impurities out through the kidneys. The pains will naturally have to disappear with the acids and toxins which cause them. Non-alkaline preparations cannot possibly produce the same results, because uric acid, like other acids, is neutralised only by an alkaline substance, this of course being elementary chemistry.

A level teaspoonful of the refined Alkia Saltrates compound (powder form) dissolved in a tumbler of hot water and taken before breakfast is all you need, and it is pleasant to drink, having no bitter, sour, salty or other objectionable taste. Any good chemist can supply a few ounces of Alkia Saltrates at very little cost

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'There's a smile in every piece'

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BELFAST UNION BONUS SYSTEM.

"ROTTEN TO THE CORE."

Calling upon the Belfast Board of Guardians to adjourn for a year the schedule of salaries (providing for an increase of £130 10s. in payments over last year), Mr. W. A. Bell, J.P., yesterday said that in all probability he would have to move for a sworn inquiry into the working of the whole establishment.

They had a bonus system there that was rotten to the core, he said, and it was time that it should be dispensed with altogether. A bonus was given to the person who had served twenty years in that establishment, a bonus was given to a person who was asked to serve in a department to which he or she had not been accustomed, and a bonus was paid for particular services. Doctors coming in there should not receive so much as did not induce them to go outside, and probationer nurses should not cost so much. There had been an outlay in respect of the latter amounting to £10,000 of £12,000 a year.

Consideration of the schedule was adjourned.

SHEFFIELD'S UNENVIABLE NOTORIETY.

Strong comments were made by the Sheffield Coroner yesterday at the opening of an inquest on William Plummer, the victim of an alleged gang affray on Monday night. Five men are in custody on a charge of murder.

The Coroner said that he was afraid that the city was attaining an unenviable notoriety for crimes of violence committed by gangs of men. Such a state of affairs reflected no credit either on the Local Government in the city or on its inhabitants, and he hoped that they would stamp it out with a strong hand.

The inquest was adjourned.

IRISH INTESTATE'S ESTATE.

A list of intestates whose estates will, in the absence of kin, be administered by the Treasury Solicitor on behalf of the Crown, published in the *London Gazette* last night, included the following estate:—

John Sheehan, late of 1 Alfred street, Cork, Ireland, who died at the North Infirmary, Cork, aforesaid, on the 3rd of June, 1924.

Anyone claiming to be of kin to the abovenamed deceased person should forthwith apply to the Treasury Solicitor (E), Storey's Gate, London, S.W.1.

DUBLIN AND THE PROVINCES.

DUBLIN.

Band in Phœnix Park.—Next Sunday the No. 1 Army Band, conducted by Colonel Fritz Brase, will give a public performance in the Phœnix Park, Dublin. The programme will be as follows:—Prelude and Chorus and Fugue in G minor (Bach); Overture to "The Flying Dutchman" (Wagner); Salome's Dance (Strauss); Irish Fantasia, No. 3 (Fritz Brase); Jupiter, from "The Planets" (Gustav Holst); Grand Fantasia, from "Siegfried" (Wagner); Festival at Bagdad, from "Saharasade Suite" (N. Rimsky-Korsakov); Songs of the Gael (Walton O'Donnell); and the 1812 Overture (Tschaikowsky).

Tortoises for the Children.—Live tortoises were offered for sale from a stall in Dublin yesterday. The vendor's business announcement stated that the tortoises were tame, would clear gardens of pests, and were useful as playthings for the children.

PASSENGERS BY B. AND I. LINE, VIA LIVERPOOL.

ARRIVALS—Vice-Admiral E. F. Bruen, J. Jackson, T. Richards, S. Davy, Miss Jackson, T. Wilson, Mrs. Marriott, T. Collinson, A. H. Cox, R. Johnston, R. Whittaker, S. Street, R. Chisholm, R. Dickinson, R. Corbally, G. Burns, Dr. H. Birney, Miss Brownhill, T. Briggs, Dr. Black, Dr. Dickson, Miss H. Fraser, Dr. Rankin, Mr. and Mrs. James Watson, Mrs. Tattersall, Mrs. Sheridan, A. Miller, T. Maloney, W. Douglas, Mrs. Renmeck, T. Williams, R. Jacobson, J. Allen, G. McEvoy, Mrs. Dodds, T. Glassman, M. Milroy, J. Cowley.

DEPARTURES—Vice-Admiral Bruen, G. O. Parker, T. O'Regan, Miss Cairnes, W. Cairnes, Miss Garrick, Miss O'Connor, Dr. Rutherford, Miss Warren, Miss Allen, Mrs. Woods, Mrs. Pepper, R. N. Eaton, G. P. Horne, J. C. Webb, R. Deighan, W. Hartley, W. H. Brown, Dr. Duffy, T. Street, Dr. Wade, R. N. Guinness, Mr. and Mrs. Smith, Miss Henderson, Rev. Mr. and Mrs. Shore, Mrs. Woods, Miss Garrett, the Misses Griffin, Miss Gilligan, Mrs. Levinge, Miss Levinge.

CONNAUGHT.

Boyle Court House.—Judge Wakely, at Boyle Circuit Court, on Monday, described as "absolutely disgraceful" the lack of accommodation for jurors, counsel and solicitors in Boyle Courthouse. There were no sanitary arrangements whatsoever, and on the first day of the sittings he found seven or eight jurors crowded into his room. The jury-room, in the upper storey of the building had been taken over, without a word of notice to him, by the Minister of Industry and Commerce. If proper accommodation was not provided before the autumn sittings he would ask the Minister for Justice to have the cases heard in Roscommon.

No Lunch for the Jury.—When the jury were retiring to consider a verdict at lunch-time at Boyle, on Saturday, Judge Wakely said lunch would be provided for them. Subsequently a juryman said they did not get any lunch. "Well, I ordered it for you," said the Clerk of the Peace, "but it seems that the people of Boyle have too much money and don't want to earn any more."

LEINSTER.

Nap a Joy of Life.—"There is no doubt that an offence has been committed, but we must not curtail the joys of life altogether," said the magistrate at Ballymahon, Co. Longford, when dismissing a charge against Simon Greenan publican, Maymoore, with permitting card-playing in his publichouse. The offence occurred at four o'clock in the morning when a number of people, who had been invited to a dance by the defendant, began a game of nap while waiting to be served with tea. There was £1 in the pool when the Guards interrupted the game.

Skerries Improvements.—It was reported to a meeting of the Skerries Improvements Committee, on Monday, that the post is now delivered in the town an hour earlier. The committee is pressing for a second delivery and improved telephone facilities. The Great Northern Railway has made concessions to visitors for the coming holiday season. Balrothery District Council has appointed an engineer to deal with the water supply scheme.

Athlone Betting Raids.—Following a raid by Civic Guards on four Athlone houses alleged to have been used for the purpose of betting, William Tormey, Patrick Farrell and Richard Gardiner were fined 40s. each and Charles Gordon 15s. at Athlone yesterday for occupying the premises for betting purposes. Eight men found on the premises were fined from 2s. to 15s.

After-Hours Drinking.—Thomas Elliott, publican, Fry place, Athlone, was fined £7 yesterday for a breach of the Licensing Act. Ten men were found on the premises, which are situated ten yards from the Civic Guards barracks, half an hour after closing time.

Error in Birth Certificate.—Owen Malone, Registrar of Births, was fined £3, at Philipstown, King's County, for issuing a birth certificate, in which the age of John Shaughnessy, who was going to America, was incorrectly stated. For the defence, it was pleaded that the defendant had been guilty merely of negligence, and had derived no pecuniary benefit from the transaction. He had accepted Shaughnessy's word regarding the date of his birth.

No Politics in Local Affairs.—Co. Wicklow Farmers' Association on Monday decided to contest every available seat in the county at the forthcoming Local Government elections; but deprecated association with any political body, or the introduction of politics into local government. It was decided that all candidates should give a pledge to abstain from politics in the proceedings of public boards, and strive only for economy and efficiency.

Surveyors' Travelling Expenses.—Wexford Council decided to take no action on an application for travelling expenses, made by the County Surveyor, who stated that the majority of County Surveyors received expenses at the rate allowed by the Department. In the majority of the counties, he said, the surveyors were in receipt of higher salaries than himself.

Wexford Library Rate.—Wexford County Council has decided to strike a rate of a half-penny in the £ for financing the County Library Scheme, which was handed over by the Carnegie Trust.

MUNSTER.

£40 to £60 for Midwives.—The Commissioner for the Clonakilty, Co. Cork, County Home has adopted a salary scale of £40, rising by £2 a year, to £60 for midwives in the West Cork area. The scale will be applied as from April 1 last, on which date payment of bonuses ceased.

ULSTER.

Attempted Suicide Case.—Philip Martin, cycle mechanic, Clones, ex-captain in the Free State Army, was bound over, at Monaghan yesterday, for twelve months, and ordered to come up for judgment if required, on a charge of attempted suicide. The defendant, it was stated, had been disappointed in a love affair.

The directors of the Irish Kinematograph Co., Ltd., yesterday passed resolutions, expressing regret at the death of Alderman J. J. Corrigan and sympathy with the relatives.

An occasional licence was granted yesterday to Mr. Joseph Nugent, Dolphin Hotel, Dublin, for a dance, in aid of the Merrion Bazaar, to be held in the Mansion House during Horse Show Week.

Among the solo dancers at the Nine Arts Ball next Friday will be one well known in continental ballrooms, and another who recently won first prize in Birmingham for a competition open to all England for classical dancing.

A vocal and instrumental programme has been arranged for the prize-winners' concert to be held in the Metropolitan Hall, Lower Abbey street, this evening, when medals awarded by the Royal Irish Academy of Music will be presented.

NORTHERN IRELAND.

Betting with the Dole.—William Jackson was fined £10 at Portadown Sessions yesterday for carrying on the business of a bookmaker at 72 Woodhouse street. It was stated that defendant was local manager for Messrs. T. Dawson, Ltd., bookmakers, London and Belfast, and it was urged that the business was perfectly legitimate. For the prosecution it was stated that the police found 37 people in the room, including a 13-year-old boy with a betting slip. The majority of the men found on the premises were drawing the dole. The police regarded it as a serious offence for a man to open an establishment of this kind in a main street, and carry on betting as openly as a grocer conducted his business. The defence said that the only thing illegal about betting was to take cash. Betting was perfectly legal if people paid accounts weekly or monthly, but to bet for cash was illegal, because the Royal Commission could not devise a means of collecting the tax. The defendant had committed a technical offence, and it was suggested that the magistrates should show their disapproval of the law as it stands by imposing only a nominal penalty.

Belfast Shipbuilding.—The clearing of two more building berths by launches last week has further reduced the number of ships on the stocks at Belfast, which has now fallen to eight, while there are twenty-seven slips at the port. Preparations are, however, going on at Messrs. Workman, Clark and Co's North Yard for laying down two motor vessels recently ordered by the Holt Line, while the keel has been laid in the South Yard of a fruit carrier recently ordered for New Orleans. Messrs. Harland and Wolff's South Yard is now reduced to the tanker, Invercuba, which will be launched next month, while the North Yard is idle. In the East Yard five out of the six berths are occupied by motor ships of a total tonnage of 86,000. The departure of the Bardic last Saturday leaves another blank, but the Vedic is giving good employment to joiners, and it is expected that the work of alteration will be completed by September.

Relief Preferred to Work.—It was stated at a meeting of the Belfast Guardians yesterday that an application for outdoor relief had been refused, as the man had given up his work at 30s. a week, and his wife, who earned 20s. a week, had also retired. A member said that the man was quite right to leave work at 30s. a week. He wondered if the Guardians would encourage "sweated labour" by expecting him to continue in such employment. It was pointed out that surface men in County Antrim were working for 30s. a week and living very comfortably, too.

Labourer's Savings in Gold.—James Faloon was sentenced to a month's imprisonment, and William McCann to two months, at Portadown yesterday, for stealing £[illegible] in gold, the savings of John Ward, a labourer, who lodged in McCann's house. An offer was made to repay the money, but Ward said that he preferred that the defendant should be punished, as money had been taken from his box on previous occasions.

Bangor War Memorial.—Bangor War Memorial Committee has decided to erect the town War Memorial on an elevated site in Ward Park, and not at Wilson's Point, as originally intended. The memorial will cost £2,500, exclusive of the foundations, and will be made of Portland stone or Newry granite if the latter costs no more. It is hoped that it will be possible to unveil the memorial on November 11th next.

£3 Fine for Reckless Driving.—Robert James Matthews, a Larne motorist, was yesterday fined £3 and £1 costs for recklessly driving a motor car on October 14th last, on which occasion an accident occurred on the Larne-Glynn road, and James Curdy, a youth, sustained a fractured thigh. It was stated that the defendant was driving at a fast pace on the wrong side of the road, but this was denied by the defence.

Shebeen for a Dance.—Peter Mullan, Arvalee, was fined 40s. and costs in Omagh yesterday, for shebeening, on April 15th. A policeman found 73 stout bottles, some of which were empty, on the defendant's premises. The defence was that there was a dance in the district and that the defendant had invited some friends, and obtained the drink for the purpose of "treating" them. It was denied that there was any sale or attempt to sell.

Railway Station Loitering.—Thomas Doherty, Saunders street, Belfast, was fined 5s. yesterday for trespassing on the County Down Railway Station, and refusing to leave when requested. It was stated that the defendant loitered about the station trying to obtain passengers' luggage and selling newspapers.

Strabane Inmates of Derry Union.—At a meeting of the Strabane Board of Guardians yesterday, it was reported that the cost of maintaining Strabane Union inmates in Londonderry Workhouse for the six months ended March 31st last was £158 2s. 4d. With reference to a dispute which has arisen between Strabane and Derry Boards regarding the treatment of these patients, the Board decided to appoint a committee to confer with the Londonderry Board.

Defective Crane.—At an inquest in Londonderry yesterday into the death of James Ramsey, Long Tower street, a dock worker, who was killed by a coal bucket which fell from a hoist, the jury expressed the opinion that the crane, the property of the Harbour Commissioners, was defective.

Presentation to Railway Clerk.—Mr. Richard Copeland, who has been chief clerk in Armagh goods department of the Great Northern Railway for the last fourteen years, has been presented with a gold watch and chain by the station staff on the occasion of his appointment as audit inspector.

Death of Derry Councillor.—The death took place suddenly on Monday night of Mr. Arthur Deane, jeweller, Londonderry, a magistrate, member of the Corporation, Prince Mason, and treasurer of the Provincial Grand Lodge of Londonderry and Donegal. He leaves a widow, two sons and a daughter.

Forty-one Years a Teacher.—The death took place on Monday in Lurgan of Miss Teresa A. Carden, a native of Dublin, who had been a teacher in the Derrytrasna, near Lurgan, Girls' National School for forty-one years and principal for thirty-eight.

STAMPS ON RECEIPTS.

REVENUE COMMISSIONERS' WARNING.

A matter of much importance to the business community, as well as to private individuals, is the subject of a notice by the Revenue Commissioners which appears in our advertisement columns to-day, directing attention to the provisions of the law in relation to stamp duty on receipts.

Most people are aware that receipts for sums amounting to two pounds or upwards require a 2d. stamp to be affixed to them, in order that the receipt may be a legal acknowledgment which could be produced in court in the event of it being necessary to prove the payment of the amount, but they may not be aware that the definition of the expression "receipt" for the purposes of the Act covers not merely the formal signed receipts with which we are all familiar, but also any note, memorandum or writing, whether signed or not, which acknowledges that any debt has been settled or paid, or which imports such acknowledgment.

Liability to duty is, therefore, attracted by such acknowledgments as the entries by a trader on the credit side of a customer's pass book of any sums amounting to £2 or upwards, whether paid in full satisfaction of a debt or merely on account, and in this connection it may be remarked that there is no foundation in law for the belief entertained by some people that receipts for payments on account do not require to be stamped, or, for the even more prevalent belief that if a debt is paid by cheque the receipt given therefor does not require a stamp where the amount involved is £2 or upwards.

A serious aspect of the case appears from a study of the provisions relating to the power to stamp a receipt that has, in the first instance, been given unstamped. This power can be exercised on payment of a penalty for any period up to a month after the date on which the receipt was given; but, after the month has elapsed, there is no possibility of having the receipt stamped in any circumstances. A person who had discharged a debt amounting to £2 or upwards, and had accepted an unstamped receipt, would then find himself in the position that, if a second demand for payment was made on him, he would have no means of protecting himself from having to pay again.

AGRICULTURAL GRANT IN DONEGAL.

THE FISHERIES ACT AMENDMENT.

At the meeting of the Donegal County Council yesterday a letter was read from the Local Government Department, stating that Donegal's increased share of the Agricultural Grant was £21,000. The Council decided to apply the money to the reduction of rates, thus benefiting the agricultural community.

Mr. O'Duffy called attention to the state of the roads. He said that people going to devotions on Sunday morning had to wade knee-deep through water. It was decided to have the defective roads repaired.

The Council passed a resolution protesting against the amendment of the Fisheries Act, which increases the charge for rod and draft fishing. Mr. McDonnell said that the amendment, if carried, would cause a reduction in the number of licences and would intensify poaching.

AN INDIAN FAMILY FEUD.

THE CUSTODY OF IDOLS.

Lord Shaw, on behalf of the Judicial Committee of the Privy Council, yesterday gave judgment in a case on which the eyes of the Hindu population of the world have been focussed for years. It concerns the descendants of Mutty Lall Mullick, a wealthy Calcutta merchant, who seventy-nine years ago created three family "Thakurs," or deities. His son, in turn, built a garden shrine for the images, and ordained that they should not be moved until a new shrine had been built.

Later the three grandsons of the man who had created the idols were appointed trustees and custodians of the deities in turn for a year each, and one of them, Pramatha Nath Mullick, in 1917, removed the idols from their shrine to his own house. Since that act a bitter family feud has been waged, involving costly legislation in the Indian and, finally, in the appeal to the Privy Council. A lower Court in India found that the removal of the gods was legal and proper, but the High Court reversed this decision.

Lord Shaw yesterday said that the Council thought it better, in the interests of everybody concerned, that a disinterested friend should be appointed by the Court, that the members of the family should be joined, and that a scheme should be formulated for the regulation of the worship of the idols. Accordingly, the case would be remitted to the High Court in India to be so dealt with.

The decision rendered it necessary for the decisions of the Courts through which the case had passed to be set aside. The parties must bear their own costs in the Courts below, and also those incurred before the Privy Council.

AYR.

CROSS APPEAL'S EASY WIN.

BIRCHBROOM CONFIRMS EDINBURGH RUNNING.

Bright, pleasant weather was the portion of visitors to Ayr for the concluding stage of the spring meeting, and there was a good attendance. In picking three winning favourites during the afternoon, backers did reasonably well, although several strongly fancied animals failed to run up to expectations. The feature of the meeting was the double scored by the local trainer, J. Burns, with Fiddleback in the Carrick Selling and Cross Appeal in the big event of the afternoon, the Eglinton Handicap, in which the winner beat a sound favourite in Lady Rockville. The latter's rider lodged an objection to the winner on the grounds of crossing and bumping, but the Stewards overruled it.

Another double scored during the afternoon was that by T. Burns, the jockey, and son of the local trainer, who, in addition to steering Fiddleback to victory, succeeded in landing the Kyle Plate with Terceira colt, who beat another very useful youngster in Bachelor's Ruby.

The opening event took sixteen to the post, half of these hailing from local stables, but none of them flattered. The issue was always in the safe keeping of Apparent, who was favourite, although she has not troubled a judge for two years.

Birchbroom did Captain Elsey a nice turn in the Cragie Stakes when confirming the Edinburgh running with Salopian, although the latter had a big pull in the weights; while Phantom Bold in landing the Auchencruive Stakes continued Peacock's winning sequence.

2.0—STEWARDS' SELLING HANDICAP PLATE of 200 sovs. 5 f.
Mr. W. Alderson's b. m. APPARENT, by Rock Flint—Pyra, 5, 7-5 ... Lindborg 1
Mr. James Bell's RETINA, 4, 8-0 ... A. Balding 2
Mr. A. H. O. Riddell's HEAD FIRST, 4, 8-0 ... C. Parker 3

Also ran:—Little Snooks (J. Dearie), Lord Penzance (J. Taylor), Joanfax (F. Hodges), Negress (W. Gilchrist), Solvox (J. Field), Sheffield Lane (Thwaites), Stage Favourite (B. Lynch), Southern Sea (A. Glasgow), Wild Land (T. Tannock), Mount Athos (J. Cowan), Under the Rose (McGuigan), Hapsford (Whiteside), Irish Whiskey (W. Christie). Off 2.2. (Winner trained by R. Armstrong.)

Betting—"Sporting Life"—4 to 1 agst. APPARENT, 9 to 2 Retina, 8 to 1 Lord Penzance, 10 to 1 each Sheffield Lane and Under the Rose, 100 to 6 any other.
"Sporting Chronicle"—Same.
Won by two lengths; same.

2.30—CARRICK SELLING PLATE of 200 sovs. 1 m. 3 f.
Mr. E. Clark's ch. g. FIDDLEBACK, by Oliver Goldsmith—Miss Blackwig, 6, 9-2 ... T. Burns 1
Mr. H. Mollekin's BAALBEK, a, 9-2 ... J. A. Taylor 2
Mr. H. Morris's CHAPELTOWN, 4, 8-11 ... Thwaites 3

Also ran:—Crail (A. Balding), Chopstick (Gilchrist), Decoration (T. Tannock), El Morro (Lindborg), David White (J. Dearie). Off 2.32. (Winner trained by J. Burns.)

Betting—"Sporting Life"—5 to 4 agst. Chapeltown, 7 to 2 Baalbek, 4 to 1 Chopstick, 5 to 1 FIDDLEBACK, 10 to 1 any other.
"Sporting Chronicle"—Same.
Won by three lengths; five lengths.

3.0—EGLINTON HANDICAP. A sweepstakes of 2 sovs. each, and 3 sovs. extra if not struck out, with 300 sovs. added. Second 30 sovs. and third 20 sovs. 6 f.
Mr. L. A. Oppenheim's ch. f. CROSS APPEAL, by Decision—Gem of Bermuda, 3, 6-11 ... B. Lynch 1
Mr. J. Lawton's LADY ROCKVILLE, 4, 8-12 ... A. Balding 2
Mr. T. Davidson's THE PRESIDENT, a, 8-1 ... Gilchrist 3

Also ran:—Mount Florida (McGuigan), Great Care (Lindborg). Off 3.2. (Winner trained by J. Burns.)

Betting—"Sporting Life"—5 to 2 agst. Lady Rockville, 3 to 1 CROSS APPEAL, 4 to 1 Mount Florida, 6 to 1 each Great Care and The President.
"Sporting Chronicle"—Same.
Won by three lengths; five lengths.
An objection to the winner for crossing and boring was over-ruled.

3.30—KYLE TWO YEARS OLD PLATE of 200 sovs. Second 20 sovs. and third 10 sovs. 5 f.
Sir R. Jardine's TERCEIRA C., by Somme Kiss, 8-3 ... T. Burns 1
Mr. H. Mollekin's BACHELOR'S RUBY, 8-2 ... J. Taylor 2
Mr. R. V. Hartley's EAGLESHOLT, 8-3 ... Thwaites 3

Also ran—Louvello (C. Parker), Nil Simile (A. Balding). Off 3.33. (Winner trained by R. W. Colling.)

Betting—"Sporting Life"—11 to 10 on TERCEIRA colt, 2 to 1 agst. Bachelor's Ruby, 10 to 1 any other. "Sporting Chronicle"—Same.
Won by a neck; three lengths.

4.0—CRAIGIE THREE YEARS OLD STAKES of 1 sov. each and 2 sovs. extra for starters, with 200 sovs. added for the winner, 30 sovs. for the second, and 20 sovs. for the third. 1 m.
Capt. C. F. Elsey's ch. c. BIRCHBROOM, by Sunningdale, dam by Frontino—Birch Sprig, 9-5 ... A. Balding 1
Major D. Dixon's DORAN'S ROCKS, 8-7 ... G. Hulme 2
Capt. A. S. Wilson's IFWEDO, 8-7 ... Thwaites 3

Also ran—Debonette (Crisp), Salopian (J. Taylor). Off 4.3. (Winner trained by Elsey.)

Betting—"Sporting Life"—2 to 1 agst. Salopian, 5 to 2 Doran's Rocks, 4 to 1 each BIRCHBROOM and Debonette, 10 to 1 Ifwedo.
"Sporting Chronicle"—Same.
Won by two lengths; three-parts of a length.

4.30—AUCHINCRUIVE STAKES of 2 sovs. each, with 200 sovs. added. Second 30 sovs. and third 20 sovs. 1 m. 5 f.
Sir R. Liddell's b. g. PHANTOM BOLD, by Theo Bold—Phantom Lily, a, 11-11 ... Mr. Renton 1
Mr. W. Swire's TIVOLI GIRL, 3, 10-8 ... Mr. Armstrong 2
Mr. J. A. Cairns's GILCRUX, 6, 10-10 ... Mr. Easterbee 3

Also ran—Winterton (Owner), Sewing Machine (Mr. Kirk). Off 4.34. (Winner trained by Peacock.)

Betting—"Sporting Life"—5 to 4 agst. PHANTOM BOLD, 3 to 1 Tivoli Girl, 5 to 1 Sewing Machine, 6 to 1 any other. "Sporting Chronicle"—Same.
Won by a neck; ten lengths.

COUNTY WEXFORD LOANS.

At the meeting of Wexford County Council a report was submitted from the Finance and Roads Committee relative to the question of advertising a scheme under the Housing Facilities Act stating that the National Bank had decided to agree only to a loan of £10,000 for county hospital improvements, provided that loans for any other purpose would be applied for in the coming year.

It was decided to ask the bank if loans under the Housing Facilities Act were excluded from their reservation as regards further loans.

The Local Government Department wrote approving of the proposal of the Council to raise a loan of £14,763 for county hospital improvements and for the purchase of a residence for the surgeon.

UTTOXETER RESULTS.

1.45—TEAN HANDICAP HURDLE RACE of 100 sovs. Second receives 15 sovs. 2 m.
Mr. R. B. Thurburn's ch. h. KILLUCAN, by Orpiment—Kilbrona, 5, 10-7 ... J. Waugh 1
Mr. A. Braithwaite's MAGIC FLOWER, a, 10-9 ... A. Vasey 2
Col. R. B. Fairfax's GUY AGNEW, a, 10-13 ... F. Croney 3

Also ran — Marchesi (J. Goswell), Moonbeam (Owner), Golden Fizz (F. Brookes), Velvetex (Trudgill), Fortune (Stott), John W. (Owner), Corrie Lass (F. Mason).
Off 1.46. Winner trained by Hatt.

Betting.—"Sporting Chronicle"—6 to 4 agst. Magic Fortune, 7 to 2 KILLUCAN, 5 to 1 each Magic Flower and Golden Fizz, 10 to 1 any other.
"Sporting Life"—Same.
Won by eight lengths; three lengths.

2.15—SUDBURY SELLING HANDICAP HURDLE RACE of 150 sovs. Second receives 5 sovs. 2 m.
Capt. A. Wheeler's ch. g. POOBAH, by Santoi—Tring, 6, 11-7 ... T. James 1
Major T. F. Cavenagh's MUSCADIN, a, 10-13 ... Owner 2
Capt. J. Harrison Broadley's LINGGI'S BOY, a, 11-6 ... F. Croney 3

Also ran—Marcando (W. Lees), Soapy (G. Green), Never Mind (F. Conolly), Tatters (S. Jones), Jack Sheppard (Owner).
Off 2.17. Winner trained by G. Bennett.

Betting.—"Sporting Chronicle"—5 to 4 agst. POOBAH, 4 to 1 Tatters, 6 to 1 each Linggi's Boy and Muscadin, 10 to 1 any other.
"Sporting Life"—Same.
Won by six lengths; two lengths.

2.45—DERBYSHIRE HURDLE RACE of 300 sovs. Second receives 30 sovs., and third 15 sovs. 2 m.
Mr. A. D. McAlpine's ch. g. SOCRATES, by Lomond—Rosevear, 4, 10-8 ... A. Mackey 1
Mr. J. Holmes' PREFACE, 4, 10-3 ... A. Smith 2
Mr. G. Gunter's RIVOLTA, 4, 10-8 ... J. Waudby 3

Also ran—Windswept (Threlfell), Fornovo (T. Mason), Onega (R. Philip), Pomme-de-Guerre (H. Peakman), Fiddle Pin (R. Burford), Roman Road (Speck).
Off 2.49. Winner trained by H. Harrison.

Betting.—"Sporting Chronicle"—9 to 4 agst. SOCRATES, 3 to 1 Preface, 4 to 1 Rivolta, 5 to 1 each Pomme-de-Guerre and Windswept, 10 to 1 any other.
"Sporting Life"—Same.
Won by a length and a half; half a length.

3.15 — BURSLEM SELLING HANDICAP STEEPLECHASE of 150 sovs. Second receives 5 sovs. 2 m.
Mr. E. Brown's b. g. STROLLING KNIGHT, by White Knight—Choir Girl, a, 11-1 ... Stott 1
Mr. E. Osborn's BALLYHEEN, a, 11-3 ... E. Foster 2
Mr. M. Vasey's PICKWELL, a, 11-2 ... A. Vasey 3

Also ran—Mask Man (F. Croney), Spoil Five (F. Smith), Bachelor's Bevel (A. Mackey), Turbine Secundus (Speck), Ballywin (R. Burford), Holiday Maker (S. Jones), Artistry (J. Waud), Turning Point (W. Parvin), Equancourt (D. Behan). Off 3.17. (Winner trained by Bullock.)

Betting.—"Sporting Chronicle"—6 to 4 agst. STROLLING KNIGHT, 9 to 2 Ballyheen, 5 to 1 each Mask Man and Pickwell, 10 to 1 any other.
"Sporting Life"—Same.
Won by ten lengths; four lengths.

3.40 — ANGLESEY HUNTERS' HANDICAP STEEPLECHASE of 150 sovs. Second receives 15 sovs. 3 m.
Mr. H. A. Brown's br. g. FAR FLIGHT, by Farman—La Signe, a, 10-11 ... J. Kelly 1
Mrs. Basil Mundy's HARRY HART, a, 11-12 ... Mr. P. Dennis 2
Major D. M. Methven's MISCONDUCT, 6, 11-5 ... W. Parvin 3

Also ran:—See Too (Trudgill), The Coiner (Mr. Filmer Sankey), Culprit (F. Brookes), Murky Past (W. Stott), Stoke End (E. Green), Royal Duck (F. Croney), Ponceau (Owner), Lady Biddy (Captain Laye), Brutus III. (E. Foster), Old Crop (F. Warren), Gracedieu (Mr. D. O'Brien), Melleray's Belle (Goswell), Campanologist (Wilkinson). Off 3.43. (Winner trained by Mr. H. A. Brown.)

Betting.—"Sporting Chronicle"—5 to 2 agst. FAR FLIGHT, 4 to 1 The Coiner 5 to 1 each Misconduct and Brutus III., 6 to 1 each Harry Hart and See Too, 100 to 8 any other.
"Sporting Life"—Same.
Won by a length; two lengths.

4.10—ROCESTER HANDICAP STEEPLECHASE of 150 sovs. Second receives 15 sovs. 2½ m.
Baroness Zouche's b. m. NAVANA, by Master Magpie, dam by Tredennis, a, 10-6 ... Speck 1
Capt. T. M'Dougal's THOR, a, 11-7 ... J. M'Neill 2
Mr. W. Filmer Sankey's GOOD POINTS, a, 11-9 ... Owner 3

Also ran:—Turkey Buzzard (A. Stubbs), Hairpin II. (E. Foster), Colestown (Owner), His Luck (R. Burford), Rescinded (F. Mason). Off 4.11. (Winner trained by A. Law.)

Betting.—"Sporting Chronicle"—13 to 8 agst. Good Points, 4 to 1 Turkey Buzzard, 5 to 1 NAVANA and Thor, 6 to 1 Hairpin II., 100 to 8 any other.
"Sporting Life."—Same.
Won by a length; same.

GOLF.

IRISH PROFESSIONALS AND OPEN CHAMPIONSHIPS.

As the result of an effort that is being made by the Hermitage Club, it is probable that this year half a dozen professionals attached to the Leinster clubs will be able to compete in the Open Championship.

In order to raise the funds to defray the expenses of the players, who will be selected by the Committee of the Southern Section of the I.P.G.A., the club will hold open competitions on May 9, including mixed foursomes and fourballs, one of the prizes for which will be a full set of clubs made by the professionals, and presented by them to the promoters.

MIDLAND COUNTIES' TROPHY.

BALLINASLOE.		BIRR.	
Cogavin & Flanagan	1	Waller & Lyne	0
Conroy & Thompson	0	Doolin & Wight	1
FitzPatrick & Hall	1	Davis & Kennedy	0
Cogavin	½	Waller	½
Conroy	0	Davis	1
Flanagan	1	Lyne	0
FitzPatrick	1	Kennedy	0
Thompson	1	Doolin	0
Hall	0	Wight	1
	5½		3½

ROSCREA.		CO. WESTMEATH.	
Vernon	1	Robinson	0
M'Cormack	1	Delamer	0
Weekes	0	Ross	1
O'Connell	0	Hannon	1
Heenan	1	Gilbert	0
Madden	1	Boyd	0
Vernon & M'Cormack	0	Robinson & Boyd	1
Weekes & O'Connell	1	Hannon & Ross	0
Madden & Heenan	½	Delamer & Gilbert	½
	5½		3½

I.L.G.U. SENIOR CUP.

The challenge issued by Hermitage to The Island, the holders of the Cup, resulted in a decisive victory for The Island.

HERMITAGE.		ISLAND.	
Mrs. Madill	0	Miss Jackson (4 & 2)	1
Mrs. Barr	0	Mrs. J. F. Jameson (5 & 4)	1
Mrs. M'Intyre	0	Miss Thornhill (5 & 4)	1
Mrs. Williams	0	Miss Wardell (2 up)	1
Mrs. M'Entagart (2 & 1)	1	Mrs. Mitchell	0
Miss Murphy	0	Miss P. Jameson (at 21st)	1
Mrs. Hickey	0	Mrs. H. Hall (5 & 3)	1
	1		6

CARRICKMINES.—Saturday, 2nd May — Open mixed foursomes (bogey) for prize presented by Sir Conway Dwyer and Mr. Charles Chaytor (Vice-Presidents). Competitors, on payment of entrance fee, may play over the links on Thursday and Friday.

SUTTON.—Foursomes—M. Crowley and E. J. Doran, 66, 1st; W. Chapman (junior) and P. W. Maguire, 74, 2nd. Saturday next, monthly cup, bogey. May 9th, captain's prize, 18 holes, strokes. First eight to qualify for match play.

KILLINEY (Ladies' Branch)—The prize presented by Mrs. Riddick was won by Miss M. Kavanagh; Miss Conway was second. Mrs. Riddick and Miss Conway tied for 1st in April aggregate score, with 83 nett. On Friday, 1st May, Miss Stein's prize. Draws at 11 a.m. and 2.30 p.m.

WATERFORD.—Inter-Club competition — Waterford v. Bagnalstown. Waterford won by 28 points to 12.

RATHFARNHAM. — Saturday, Scratch Cup, match play by heats and holes. Entries close at 6 p.m. 29th April.

MILLTOWN (Ladies' Branch).—Result of semi-open foursomes—Mrs. Colgan and Mrs. Cooke, 72; Mrs. D. Carroll and Mrs. Delaney, 75.

PORTMARNOCK.—St. George's Cup. First Round. A record entry of 80 was received, and many low returns were made. The second round will be played on Saturday next. Scores:—D. Coyle (9), 72; J. St. J. Pike (10), 73; F. W. Sharpe (8), P. J. Gillespie (5), P. W. Maguire (10), W. Fitzsimmons (14), 77 each; E. Kilduff (1), G. Beattie (2), P. Hughes (6), H. Hughes (8), J. W. Carley (11), R. F. Browne (17), 78 each; R. Grove White (7), J. G. Aston (7), T. Mahon (11), 79 each; R. Donnelly (9), L. J. Smyth (10), A. Blayney (11), S. H. Dunseith (12) 80 each.

ATHLETICS.

DUBLIN UNIVERSITY H. AND A.C.

The Dublin University Harriers and Athletic Club opened their season yesterday with the first three events of their weekly handicaps.

The High Jump was won by J. C. Cherry (4 inches) (5 feet 4 inches) from M. Gregan (scr.) (5 feet 5 inches); R. Paul (5 inches), third, and W. P. Ewart (5 inches), fourth.

Putting the Shot was won by R. Paul (6 feet), with 30 feet 5 inches; D. Cussen (scr.) was second, with 33 feet 9 inches, and H. E. Knott (3 feet) third, with 29 feet.

The Two Miles provided a surprise result, M. Gregan, starting off the 300 yards' mark, winning easily, with H. E. Knott (300) second, and W. M. C. Steele (scr.) third.

The club should have an excellent season, as most of last year's team are still available, and there seems to be no lack of promising recruits. An early start has purposely been made this year in order that members can get fit for the earlier of the big athletic events.

Training is in progress every afternoon in the College Park, and intending members should communicate with the Hon. Secretary, F. J. O. Budd, 19 Trinity College.

RUGBY.

NORTHERN BRANCH I.R.F.U.

At a meeting of the Northern Branch, Irish Rugby Football Union, held in Belfast yesterday, a resolution was passed requesting the Senior Committee to consider the advisability of adopting the Scottish unofficial system instead of the present League system.

Dissatisfaction was expressed at the system of allocating tickets to Ulster clubs at International matches in Dublin and across the Channel.

MALAHIDE R.F.C.—The general meeting will be held in the Library, Malahide, this evening at 7.30 p.m. All members and intending members are requested to attend.

PRODUCE AND FOOD.

CATTLE.

SALFORD.—On offer—Beasts 1,414 (increase 544), sheep and lambs 8,261 (increase 770), calves 2. Little change in number of Irish as compared with last week. Increase chiefly in Norfolks and Welsh. Cattle generally showed a reduction of about ½d to 1d. per lb., as also heavy weight sheep, but for light weights and good lambs sellers showed disposition to hold out for full late rates. General quotations—Best butchers beasts 11d. to 1/-, Irish 10d. to 11d., good fat cows 9d. to 10d. Sheep—Best hoggs 1/8 to 1/9, light clips 1/6 to 1/7, heavy 1/3 to 1/5, ewes up to 1/-. Welsh and North country spring lambs around 2/-, South country 1/8 to 2/- per lb. Cows suitable for dairy purposes numbered 61, and, while the demand was by no means brisk, quotations ranged from £22 to £32 per head.

LEEDS.—Good supply of cattle and sheep. On offer—Beasts 748, from 9d. to 1/-; sheep 2,565, clipped sheep 1/4 to 1/6, ewes 11d. to 1/-; tups 8d., woolled sheep 2d. per lb. more; lambs 2/2 to 2/3; calves 1/- to 1/1.

BIRMINGHAM.—Supplies of pigs keep small to hardly an average. The demand is fairly sharp, with prices unchanged and firm. Sizeable bacons 18/6 per score dead weight, sows 15/- for fat and a little less for rough lots, and cutters 18/- to 18/6.

CAMBRIDGE.—Beasts 185, beef to 13/4. Sheep 434, mutton to 12/-, lamb to 23. Pigs 1,146, pork to 13/-. Calves 62. Good supplies of fat cattle again offered; demand showed little alteration. Store beasts a good trade. Fat sheep—More to hand; good demand at late rates. Lamb—Best sorts dear; no demand for inferior. Fat pigs—Heavy consignments were received, but prices ruled lower than last week. Store pigs a good trade.

GRAIN.

DUBLIN CORN EXCHANGE.—Prices only nominal on this Exchange in view of the very limited transactions recorded and poor attendance of the trade.

FLOATING GRAIN CARGOES.—BALTIC.—WHEAT—A depressed tone prevailed in the cargo market, following lower cables from America and also the Argentine. Prices declined 6d. to 1/- per quarter. White Pacific August-September sellers 53/6, No. 1 Northern Manitoba afloat 61/6, Australian May 58/9, Rosafe (63½lbs.) afloat 59/-, Entre Rios (55½lbs.) afloat 59/3. Parcels quiet and easier: No. 1 Northern Manitoba afloat sold 58/6, June 58/4½ to 58/3, July 58/6; No. 2 hard winter May sellers 56/3, choice white Karachi May-June 59/6, Rosafe (63½lbs.) May 59/- per 480lbs. MAIZE market dull, and some pressure still exists to sell near positions. Plate steamers afloat sellers 40/9, April-May 39/6, May-June 38/6, July-August 36/6; No. 5 yellow African August-September sellers 37/6. Parcels rather unsettled; demand moderate; Plate May-June sold 35/9 to 36/- and 35/10½, June June 35/-; No. 2 white flat African July-August sellers 37/- per 480lbs. BARLEY—Demand very slow, but previous quotations repeated, as sellers also adopt certain reserve. Californian new crop July-August sellers 42/- per 448lbs., August-September 41/3; American malting (48lbs.) May 35/3 per 400lbs. OATS firm but quiet; Plate f.a.q. April-May sellers 25/-, No. 2 Canadian Western May 28/-, No. 2 feed ditto 23/6, No. 3 ditto clipped American afloat 23/3 per 320lbs.

LIVERPOOL.—Lower quotations from America and the Argentine caused forward deliveries of WHEAT here to show a considerable decline at the outset, but, with a demand from "shorts" to cover and more demand for actual wheat, prices afterwards recovered, and marked a fair advance on last night at the finish, late afternoon cables being encouraging. C.i.f. parcels No. 1 Manitoba arrived sold at 57/3 to 57/6, No. 2 May-June 56/-, No. 3 May-June 54/6, No. 1 Duluth afloat 54/-, June-July 54/3, and choice white Karachi May-June 58/3 per qr. C.i.f. parcels MAIZE River Plate May-June sold at 36/- to 35/9, and June-July 35/- per qr. Wheat on the spot quiet and easier. Maize on spot parcels easier at 8/11 to 8/11½ per cental for River Plate and Australian. FLOUR quiet at the recent decline. Graded wheat futures opened 2d. per cental lower, then improved, with fair fluctuations, closing firm at ½d. to 1d. over last night. Maize options closed quiet at 1d. per cental decline on the day.

PROVISIONS.

DUBLIN POULTRY (Halston street).—There was a keen demand for the small arrival of poultry on market, especially for chickens and fat ducklings, and prices ran as follow:—Best quality chickens (dead) 1/8 to 1/9 per lb., large fat hens 3/- to 3/6 each, others 2/- to 2/6; large fat ducklings (alive) 5/- to 5/6 each, others 3/6 to 4/6 each, old 1/6 to 2/6 each; turkey hens 6/- to 8/- each, turkey cocks 10/- to 15/- each; best fresh trapped rabbits 1/5 to 1/6 apiece.

DUBLIN FRUIT AND VEGETABLE.—All classes of seasonable vegetables in good compass on this market, especially cabbage, for which demand opened well, but finished up rather slumpily. Cauliflowers were in good supply. Prices:—York cabbage 40/- to 68/- and 82/- per load, Swede turnips 2/2 to 2/11, 3/3 and 3/6 per cwt., rhubarb 4/- to 8/- and 10/6 per bundle, celery 1/- to 2/- per bunch, sea kale 1/- to 1/6, thyme 6d. to 1/6, lettuce 9d. to 1/- and 3/- per dozen, white turnips 6d. to 1/-, parsley 1/6 to 2/- per tray, cauliflowers 2/- to 3/- and 4/6 per dozen, carrots 2/- to 2/9 per bunch, scallions 5d. to 6d. and 1/- per bunch, leeks 4d. to 8d., spinach 6d., radish 4d. to 8d. per bunch; strawberries 5/- to 10/- per box. Prices for foreign fruits remain as previously quoted—viz., Newton pippins 22/- to 24/- per box, wine saps 20/- to 21/- per box, Albemarle 65/- to 70/- per barrel; Jaffa oranges 15/- to 17/- per case, 420's and 714's (extra selected) 45/- to 50/-; 240's 18/- to 24/-, extra 30/- to 25/-, 504's 21/- to 25/- to 27/6, 360's 20/- to 27/-, Colman 20/- to 28/-; Cape grapes 15/- to 17/6, bananas 30/- to 35/- per crate, pears 7/- to 8/6, lemons (Palermo) 12/- to 17/6, Murria 20/- to 25/-; grape fruit 30/-, dates 15/- to 16/-, tomatoes 9/- to 10/6, cucumbers 7/6 to 10/-, onions 14/- to 16/-, beans 1/9 to 2/-, Canary potatoes 15/- to 18/-.

DUBLIN POTATO.—All enquiries were readily filled, even though supplies were on the small side and trade slow. Skerries Blues and Champions 9/- per cwt., Arran Chiefs and Up-to-Dates 8/6 per cwt.

DUBLIN FISH.—A fair quantity of fish on market—viz., 264 boxes from three steam trawlers, 40 packages salmon, 11 chests lobsters, 30 boxes herrings and 20 of mackerel, together with a small consignment from country hookers. Sales were moderate at following rates:—Salmon 2/- to 2/2 per lb., large lobsters 35/-, seconds 20/-, small 10/- per lot of 13; large soles 35/- to 40/-, mediums 20/- to 25/-, and slips 6/- to 12/6 per 9 pairs; turbot 3/- to 25/- each; brill 1/- to 6/- and 7/- each; large plaice 6/- to 8/- per 4, mediums 8/- per 6. Box fish—Plaice 20/- to 50/- and 60/-, codfish 45/- to 55/-, whiting 14/- to 52/-, white soles 30/- to 40/-, congers 25/- to 30/-, gurnard 3/- to 5/-, pollock 15/- to 30/-, hake 50/- to 80/-, ling 20/- to 25/-, dabs 6/- to 8/ per half box; herrings averaged 17/- box and mackerel 14/- per box.

DUBLIN BUTTER AND EGG.—Little or no change to note in butter market since last day. Danish creamery produce now practically finished in our midst, and is quoted at 1/9½ to 1/9½ per lb. Supplies of Irish creams are freer and quality steadily improving: prices 1/6½ to 1/7 for primest grades, 1/5½ to 1/6 for secondary qualities; factory butter 1/3½ to 1/4½. There is still a fair quantity of Australian creams about of good quality at 1/5 to 1/6½ per lb. Trade for eggs has become slower in face of the recent advance in prices, and this market has a weaker tendency. Supplies at present fully equal to demand. Extra selected heavily picked hen eggs 14/3 to 14/6, best fresh case hen eggs 12/6 to 13/6, good mediums 11/6 to 12/-, country smalls 10/6 per 120. Trade for duck eggs also on the slow side; best selected qualities 13/- to 14/- and smalls 11/- to 12/- per 120.

CORK BUTTER.—The market has undergone no noteworthy change. Choicest salted 170/- per cwt. creameries 168/-, choicest mild 165/- upwards.

LONDON POTATO.—Fair supplies, larger German arrivals, trade quiet. Best King Edwards 11/- to 12/-, Lincoln Whites 9/6 to 10/-, black land King Edwards 10/-, ditto Evergoods 8/6 to 9/- per cwt.; German Whites 6/- to 7/- per 50 kilo bag; new Teneriffe 12/- to 13/- per case of about 70lbs.

GRIMSBY FISH.—Fair supply; demand moderate. Plaice 11/-, lemon soles 14/-, halibut 9/- to 13/-, cod 3/- to 6/-, skate 7/-, small haddocks 3/-, kit 7/-, gibbed 9/6, dabs 8/- to 10/-, codlings 3/- to 4/-, whitings 4/- per stone; soles 2/-, turbot 1/-, brill 1/1 per lb.

MANCHESTER DEAD MEAT.—Home-killed beef, best 10½d. to 11d., seconds 9½d. to 10d.; mutton, best hoggs 1/5 to 1/5½, light lambs up 1/7½, spring lamb around 2/-; calves 8d. to 1/2; porkers 11d. to 1/1; chilled beef, hindquarters 7d. to 7½d., mutton 6½d. to 7½d., lamb 10d. to 1/-.

LONDON (BOROUGH).—EGGS—Arrivals of Continental descriptions, although rather larger than of late, are still on a limited scale, but home production is still fairly liberal. Quotations—English 13/6 to 14/-, Danish 18lbs. 14/6 to 15/-, 16lbs. 13/3 to 13/9, Dutch all brown 14/- to 14/6, mixed 13/- to 13/6, French all brown 14/- to 15/-, mixed 13/-, small 10/6, Britanny 11/6 to 12/6, Belgian 13/- to 13/6, Italian Northern 17lbs. 14/-, 16lbs. 13/-, 15lbs. 12/6 to 12/9, Southern 11/6, Styrian 11/6 to 12/-, Jugo-Slavian, Serbian, also Hungarian 11/6, Lithuanian 11/- to 11/6, Russian 10/- to 11/-, Polish 10/6 to 10/9, Egyptian 9/-, all per 120.

LIVERPOOL.—Irish and Danish BACON remain quiet, but late prices repeated. Canadian Wiltshires also quiet at late rates. The market for American bacon here continues quiet, and holders are free sellers of most cuts on easy terms, but the only quotable change is in singed Wiltshires and long clears, which are reduced to 90/- to 93/- and 102/- to 105/- per cwt. HAMS slow of sale, but no quotable change made in values. Shoulders quiet at the recent decline for picnics, while squares are now reduced to 69/- to 74/- and New Yorks 69/- to 72/- per cwt. LARD on the spot easier in sympathy with Chicago, and quiet trade; prime steam now 77/6 to 78/- and American refined 79/- to 80/- per cwt. CHEESE quiet at the recent decline. BUTTER steadier, Danish being raised to 190/- to 192/-, New Zealand 168/- to 170/- per cwt. EGGS steady at 12/9 to 13/3 for Irish hen, 13/3 to 13/9 duck, and 8/6 to 8/9 per 120 Egyptian.

LIVERPOOL REFINED LARD "FUTURES."—With disappointing overnight cables, prices here generally gave way during the early session 3d. to 9d. per cwt. May sold at 78/9, July 80/-, September 81/9 to 82/-, October 82/- per cwt. Prices further gave way in the afternoon owing to easier cables, the market closing 3d. to 9d. per cwt. lower on the day. May sold at 78/9 to 78/6, July 79/9, September 81/9, June quoted 78/9 to 79/-, October 82/3 to 82/6 per cwt. Weekly settlement prices—May 78/9, June 79/-, July 79/9, September 81/9, October 82/6 per cwt.

MANCHESTER.—BUTTER—Shipments of Danish and Swedish butter for the week ending April 25th totalled 21,314 casks (2,920 decrease). Spot market firmer on considerably shorter supplies. Quotations—Choicest Danish 190/- to 192/-, Swedish 186/- to 188/-, Finnish 182/- to 184/-; all above special dairies extra; choicest New Zealand 166/- to 170/-, Australian 162/-. BACON—Shipments of Danish and Swedish during the past week total 11,110 bales (decrease 1,366). Bacon market quiet generally, but there are rumours of reduced killings in Denmark. Irish somewhat variable; American and Canadian slow. Irish (60-68lbs. average) 133/-, (70-80lbs.) 130/-, (81-90lbs.) 125/-, (91-100lbs.) 119/-; Danish 111/- to 114/-, Swedish 106/- to 112/-, Canadian 94/- to 100/-. LARD generally lower; English refined 83/6 boxes wholesale, American around 80/-, according to brand. CHEESE—Choicest Cheshire in quiet consumptive demand at about late rates; Lancashire in demand at country fairs. Finest quoted 1/2 to 1/3 per lb.; New Zealand again easier, 100/- to 102/-. EGGS—Shipments of Danish and Swedish totalled 5,435 cases (increase 1,418 cases). Market rather quiet, but prices remain steady. Irish extra selected 13/3 to 13/6, ordinary 12/10 to 13/-, ducks 13/6 to 13/9; Danish nominal.

PRODUCE.

LONDON.—SUGAR—Business proceeded quietly in refined goods, both spot and forward, at mostly unaltered prices. Cuban receipts last week 183,062 tons against 94,472 last year, and stocks amount to 1,051,322 against 917,954. Weather conditions remain very favourable. White terminal market quiet and easier; May sold 16/11¼ to 16/9¾, August 17/4½ to 17/3¾, October 17/5¼, December 17/3¾ to 17/4½. COFFEE—Spot market very steady for all the better qualities. RICE—Market firm on the part of shippers, but trade quiet. SPICE—Pepper steady; Muntok August-October buyers 9¼d. Cloves dull at late rates. TAPIOCA quietly steady. JUTE steadier inclined; firsts May-June quoted £52 10/-, new crop August £45, September £42. HEMP—Manila slow; J May-July sold £47 10/-. SHELLAC steady, quiet; T.N. August sold 242/6. COPRA dearer on keen desire shown to cover near positions; F.M.S. Straits February-April Rotterdam sold £30 8/9, April-June £29 15/-, Dutch East Indies January-March sold £30 12/9 to £31 5/-. Palm kernels April-June to Liverpool sold £21 8/-. RUBBER—Market firm; standard plantation spot and May sold 1/9¼, June 1/9½ to 1/9¾, September 1/8½ to 1/8¼, October-December 1/7¼.

TEA—Ceylon auctions of about 28,000 packages evidenced a very good demand for all the better liquoring teas at full rates to ½d. and occasionally 1d. per lb. advance, but common and low medium moved slowly at ½d. to 1d. decline. Pekoe Souchong 1/3 to 2/2, broken Pekoe 1/3 to 2/3, Pekoe Souchong 1/3 to 1/6, orange Pekoe 1/5 to 2/3, broken orange 1/7½ to 2/4 per lb. OILS—Linseed quiet and prices easy; spot quoted 45/-, May-August 43/9, September-December 43/4½. Rape and cotton unaltered. Coconut firmer; Ceylon spot pipes, also forward, 47/-. Turpentine dull and easier; American spot 69/-, May 67/- per cwt. ROSIN—Market firm at recent advance, with a fair general demand. OILSEEDS—Linseed quietly steady, Calcutta April-June to London quoted £21 17/6, bold Bombay £22 10/-, Plate to Hull April-June sold at £19 15/- per ton. Rapeseed—Market quiet but steady; Toria April June to Continent sellers £21 10/-, real bold Ferozepore ditto £20 15/-, brown Cawnpore £19 19/6 per ton. Cottonseed quiet and easier on lower advices from the other side; Egyptian black May sellers £12 17/6, white £12 3/6, Bombay May-June, also June-July, £10 15/- per ton. Castorseed dull and weak; Bombay April-May sellers £23 2/6, Cawnpore ditto £23. Ground nuts steadier; Coromandel machined May-June sellers £23 17/6, Chinese f.a.q. ditto £24 7/6, bold Bombay £23 12/6 per ton.

CLYDE CRUSHED SUGAR.—Market quiet and only a small business doing; buyers waiting Budget news.

MISCELLANEOUS.

DUBLIN HAY AND STRAW (Smithfield).—Hay was in fair arrival and demand was slow, which left a lot on hands at a late hour of market. Best first crop hay sold at 6/9 to 7/- and 7/3 per cwt., second and third crop 5/3 to 6/6, old meadow 5/6 to 5/9, medium ditto 4/- to 4/6, inferior descriptions 2/6 to 3/- per cwt. Supplies of straw were also fair, and sales slow and restricted at 3/- to 3/6 for best grades of oaten, 2/- to 2/6 for inferior stuff; wheaten straw realised 3/6 to 4/3 per cwt.

LIVERPOOL COTTON.—American—Values were steadily supported at first, and advanced slightly afterwards, but reports of further rains in Texas induced realisations. In the afternoon values responded sharply to higher opening New York cables, and although a slight reaction was noticeable towards the close, on later cables from New York coming easier, the market finished steady with this season's months showing an advance on the day of about 9 to 8 points and next season's months 9 to 7 points. Egyptian declined during the morning, but the demand improved in the afternoon, and at the close this season's months were about 15 to 35 points higher while next season's months were 10 to 15 points lower on the day. Spot American is a quiet market, and quotations are reduced 23 points. Egyptian quiet, with the quotations of upper and brown 15 points and Sakelarides 60 points lower. East Indian quotations are 25 points lower. Brazilian quotations 25 points lower.

LONDON HAY AND STRAW.—Fair supplies; quiet demand. Best meadow hay £5 5/- to £5 10/-, medium £4 5/- to £4 10/-, inferior £3 5/- to £3 10/-, best clover £5 10/- to £6 5/-, best mixtures and sanfoin £5 10/- to £6; best trussed wheat straw 80/- to 95/-, barley and oat 80/- to 95/- per ton delivered.

MANCHESTER TRADE.—Leading Eastern outlets for cloth still fight shy of prices ruling here, and there is nothing exhilarating in the immediate prospect. Both India and China are represented by scrappy inquiry at limits much too low. Secondary foreign markets only moderately enterprising. Rather brisker inquiry for home trade. All sections of yarn market weak and inactive.

ASSOCIATION.

COLLINGWOOD CUP.

NATIONAL DEFEAT TRINITY.

At the University College grounds, Terenure Park, yesterday, the National University XI. defeated Dublin University by 5-1 in the opening match of the Collingwood Cup series, and to-morrow will play the winners of the Trinity-Queen's University, Belfast, match, which will be played this afternoon on the same ground.

It was a much better match than the margin in the home team's favour would suggest; in fact, it was the more accurate shooting of the National forwards which made their superiority so pronounced, for on the run of the play there was never a great deal between the sides, although nearing the end the home eleven were lasting it out better.

Nowadays "Soccer" is not cultivated in either University to any extent. There were occasions in the past when Trinity could boast first-rate Association teams, and supply players for representative matches. An effort, and a serious one, is being made to revive the game in College, but until a decent ground is available for the playing of the matches those who are engaged in that effort cannot achieve much success.

The exhibition of football given yesterday by each team was rather moderate; but, everything considered, the sides did not do at all badly, and obviously there is material in each University, which, with proper facilities for training, could be moulded into very useful teams.

So far as the scoring went, National (who had W. E. Crawford, the Rugby International, at full-back) had much the better of the first half. Earl gave them the lead after twenty-five minutes' play, and ten minutes later Geary scored the second, the third goal coming shortly before the interval from Byrne. Immediately on resuming M'Causland reduced Trinity's arrears, but the National's centre, Geary, always dangerous when he got within scoring range, added a couple more goals, and Dublin University were beaten on the score:—

University College, Dublin	5
Dublin University	1

Teams:—

University College, Dublin—Duffy; Crawford and Larkin; M'Gahon, Peppard, Earl; Callaghan, Byrne, Geary, Finnegan, and M'Gilligan.

Dublin University—Burstein; M'Curdy, Conlan; T. C. Williams, Hoffman, Forsythe; M'Causland, O'Sullivan-Beare, N. Williams, Clarke, M'Mahon.

IRISH FOOTBALL ASSOCIATION.

At a meeting of the I.F.A., held in Belfast yesterday, a letter was read from Mr. C. C. Markey, Secretary, National Football Association of Ireland, asking the I.F.A. to reconsider the question of affiliation. It was decided to instruct the I.F.A. delegates to bring the matter before the International Board for consideration.

TO-DAY'S FIXTURE.

Queen's University v. Dublin University (Collingwood Cup). Terenure, 3.30.

Dublin University—Burstein; N. Williams, Rice, T. C. Williams, Forsythe, Clarke; McCausland, O'Sullivan Beare, Hoffman, McCurdy, McMahon.

Bohemians v. Distillery (Belfast). Dalymount Park, 7 o'clock.

CRICKET.

LEINSTER CUP DRAWS.

The draws for the Intermediate and Junior Cups have been made as follow:—

INTERMEDIATE CUP.

First Round—A, R.S.P.U. II. v. Leinster II.; B, Richmond v. Civil Service II.; C, Merrion v. Sandymount; D, Clontarf II. v. Pembroke II.

Second Round—E, winner of C v. St. Paul's; F, winner of D v. Y.M.C.A.; G, Pembroke Wanderers v. Winner of A; H, winner of B v. C.Y.M.S.

Semi-final—J, winner of F v. winner of E; K, winner of H v. winner of G.

Final—J v. K.

LEINSTER JUNIOR CUP.

Preliminary Round—A, Carlisle v. Raheny; B, St. Paul's II. v. Pembroke Wanderers II.

First Round—C, C.Y.M.S. II. v. Leinster III.; D, "Irish Times" v. Malahide; E, Blackrock Hospital v. Merrion II.; F, St. James's v. winners of B; G, Jacobs v. Monkstown; H, St. John's v. Wills; J, winners of A v. Y.M.C.A. II.; K, Sandymount II. v. R.S.P.U. III.

Second Round—L, winners of C v. winners of H; M, winners of F v. winners of D; N, winners of E v. winners of G; O, winners of K v. winners of J.

Semi-final—P, winners of O v. winners of N; Final—P v. R.

ST. JAMES'S C.C.

A general meeting of the club will take place at the "Meadows," Dolphins Barn, this evening, at 8 o'clock. A punctual attendance is requested. Business important.

TO-DAY'S FIXTURE.

Mountjoy School (S.C.T.) v. Belvedere College (S.C.T.). Phœnix Park.

HOCKEY.

NOTES ON LADIES' MATCHES.

The last of the season's hockey matches were played on Saturday. Muckross had a very easy win over Monkstown by 6-1, and Rutland High School beat Maids of the Mountain II. 2-1 in the final of the Peat Cup. On the previous Saturday Monkstown had defeated Old College 4-2, and, in consequence, were expected to do well against Muckross. However, Monkstown did not reproduce their best form, and Muckross thoroughly deserved their win.

The winning forward line, which included two subs., showed plenty of dash, Misses M. Kelly (3), A. Kelly (2), and M. Muldoon (1) being responsible for the goals. Miss M. McGloughlin (left half) was in fine form, and Miss O'Toole was steady, but did not hit hard enough. The backs and goalkeeper were not severely tested, but they made no mistakes.

Mrs. Reid was easily the best of the Monkstown front line, but she got very little assistance, the rest of the forwards being inclined to indulge in too much individual play. Miss Daly shot the only Monkstown goal, and should have scored oftener had she not over-run the ball. There were two subs. among the halves, and the middle line was weak all through. Miss Shannon (full) was very sound, saving time and again, but Miss Exshaw (goal) was easily drawn, and came out of goal too often.

The final of the Peat Cup was very keenly contested, and Rutland H.S., the winners, gave a splendid display of first-class hockey. They showed great judgment in fielding, and their passing was very accurate. Of the Maids team Miss Harrington (full) and Miss Boyd (forward) were outstanding. Maids were unlucky to lose Miss Kennedy towards the end of the first half, when she was injured and had to retire.

MR. JOSEPH BERRY'S FUNERAL.

The funeral of the late Mr. Joseph Berry, Town Surveyor of Kingstown, took place yesterday to Glasnevin Cemetery, after Requiem Mass at St. Michael's, Kingstown. The celebrant of the Mass was the Very Rev. Canon Murphy, P.P. The congregation was representative of the different public bodies in South County Dublin.

The chief mourners were:—Mr. H. E. Powell, Town Surveyor, Blackrock, Mr. Charles Powell (cousins); Mr. H. R. Crosby (brother-in-law); Messrs. Maurice T. and Gerald Crosby (nephews); and Mrs. H. E. Powell.

Amongst those who attended were:—Mr. J. M. Devitt, Chairman of the Kingstown Urban Council; Councillors Sir Thomas Robinson, Dr. Merrin, Messrs. M. F. O'Brien, J. Morgan Good, E. J. Mallins-Brady, W. F. Scanlon, J. W. O'Sullivan, P. F. O'Neill, F. M. Bentley; Officials—Dr. J. S. Vaughan, Town Clerk; Messrs. J. T. Triston, Assistant Town Clerk; Dr. P. A. McDermott, F.R.C.P.I., M.O.H.; J. L. Smith, W. Clarke, Rate Collectors; Messrs. Owen D'Arcy, M. O'Harte, Michael Carroll, M. Farrell, E. J. Black, T. Martin, J. Brennan, Dr. J. P. O'Connor, Mr. J. E. Kenny, Law Agent; Mr. Richard Donnelly, A.M.R.I.A.

There were also present:—Messrs. J. P. McCabe, Chairman of Blackrock Urban Council; John Mooney, Town Clerk, Blackrock; P. C. Doyle, Secretary, Blackrock and Kingstown Drainage Board; Messrs. A. P. Spain, C. Rochford, James Dillon, S. L. Fry, H. Murray, Miss Troy, etc.

The prayers at the graveside were said by the Very Rev. Canon Murphy, P.P., assisted by the Very Rev. William Lockhart, P.P. St. Kevin's, Harrington street, Dublin.

"IRISH TIMES" IN LONDON.

The "Irish Times" can be obtained at the following places from 6.30 p.m. on the day of publication:—
Bookstall on the Departure Platforms at Euston Station;
Messrs. W. H. Smith and Son's Bookstalls at—
Hotel Russell, Russell Sq.;
Strand Palace Hotel, Strand;
Regent Palace Hotel, Piccadilly Circus, W.;
Waldorf Hotel, Aldwych;
Royal Automobile Club, Pall Mall, S.W.;
The "Irish Times" London Office, 59 Fleet Street, E.C.4.

MR. CHURCHILL'S BUDGET IN FULL: INCOME TAX AND SUPER TAX REDUCED.

Mr. Churchill made the following speech in the House of Commons yesterday afternoon in introducing his Budget proposals :—

Those prophets who incautiously declared that the late Chancellor of the Exchequer had made an unwarrantable Budget, and who predicted a heavy deficit for the end of the financial year, have been rebuked by the events. The realised surplus of £3,569,000 corresponds with remarkable accuracy to the Budget forecast of £4,024,000, and, although within its scope, there are considerable variations which show that the right hon. gentleman has been fortunate, as well as foresighted.

Nevertheless, the final general result may be justly laid to the credit of the careful and scrupulous finance by which his administration of the Treasury was distinguished. (Labour cheers.)

The paper which members have in their hands gives the details of last year's finance, and I cannot afford the time to dwell on them.

THE TAX YIELDS.

Spirits and tobacco have each fallen two millions below the Budget estimate, but, on the other hand, beer has advanced a million. The great remissions on the sugar duty, which the right hon. gentleman made last year, have fully reached the consumer.

The remission which he made on tea has been almost entirely extinguished by large price movements in the world markets. On the whole, especially when cosumption is stated quantitatively, it is just and right to say that the consuming power of the people is maintained.

The yield of the Inland Revenue duties is also satisfactory. The excess profits duty and corporation profits tax showed a deficit of over nine millions. These are moribund taxes, and their failure was far more than counteracted by the exertions of those stalworth and lively agents of taxation—income tax, super tax, and death duties, and in a lesser degree stamp duties.

These duties between them yielded sixteen millions more than the Budget estimate. The net result on Inland Revenue duties is a surplus of £6,816,000.

EXPENDITURE.

Expenditure was five and three-quarter million above the Budget estimate. But here again there were variations. The service of the debt for several reasons, chiefly the increased cost of the floating debt, cost seven millions more than was expected, but, on the other hand, the supply services, in spite of the unexpected Sutton judgment, cost three millions less than was expected, and in the end there emerged a surplus of 3,659,000, which has already been devoted to the redemption of debt. The result of last year's operations was to show a substantial diminution of the nominal dead-weight charge.

On 31st March, 1924, the debt stood at 7,680,000,000, and on 31st March last it had been reduced to £7,646,000,000.

The floating debt had been reduced by £32,500,000, and the external debt by £4,000,000.

The successful work of the thrift organisations, particularly the National Savings Certificates Association, had continued in spite of severe unemployment, and obstinate trade depression. Savings certificates produced 32 millions gross in the year, and showed a nett increase of just under three millions.

DEBT REDEMPTION SAVINGS.

Savings banks deposits showed an increase of eleven millions. Taking a wider view no country had ever made the exertions this country had made since the war to pay its debts and meet all its obligations with strictness and punctuality (hear, hear), and few countries had reaped a more tangible reward.

Making allowance for the fact that the American debt interest was not paid for the first few years after the war, and comparing like with like, the interest on the National Debt has been reduced in the five years since 1920 by upwards of seventy millions a year, and the rate of Government borrowing had fallen from six and a-half per cent. to four and a-half per cent.

This great fall enabled a whole series of conversion operations of a highly profitable character to be undertaken and envisaged. Even in the last few months the minor operations, for which I have been responsible, have resulted in a permanent net diminution of the charge of the debt by over two and a-half millions.

WAR PENSIONS NOT TO BE FUNDED.

These important savings may be realised by the taxpayer, but they will only be realised by a strict adherence to the principle of sound finance and policy, to the maintenance of which, I freely admit, the party opposite contributed during their period of power. If those principles are maintained, and this process of debt reduction continues, a substantial reward will be reaped by the taxpayers—a portion of which will come to hand even before the present Parliament has separated. It is most necessary that this policy of debt reduction should continue. (Hear, hear.)

The Chancellor of the Exchequer of two years ago prescribed a figure of fifty millions towards the sinking fund. It falls to me to provide the final five millions this year to raise the sinking fund to that Statutory limit of fifty millions. But this is not all we have done in the direction of discharging war liabilities. We have been paying off our war pensions liability on a gigantic scale. When the war stopped the capital value of the war pensions liability was estimated to have been over one thousand millions sterling, and the maximum payments have been over £110,000,000 a year. We have now reduced that by the fact that we have met every obligation as it arose from revenue, and we have reduced that charge to the present capital value of £760,000,000, and the annual charge has fallen to £67,000,000.

GOLD STANDARD.

ACT TO LAPSE: EXPORTS UNDER LICENCE.

The strict perseverance in this policy of paying off the war pensions every year will result in a relief to the taxpayer of two or three or more millions, until finally the whole liability is extinguished altogether, or sinks to appreciable proportions through the deaths of the pensioners. That is an important fact.

That is the tale of the year that is over. Before we go to the finance of 1925 I have an important announcement to make to the Committee. It is something in the nature of a digression, and yet it is part of our financial policy. Ever since the spring of 1919 all gold exports from this country had been prohibited. By the express decisions of the Parliament of 1920 the Act which prohibited the export was of a temporary character. That Act expires on the 31st December of the present year, and Great Britain automatically reverts to the pre-war free market for gold.

His Majesty's Government have been obliged to decide whether to renew or prolong the Act, on the one hand, or whether to allow it to lapse, on the other. We have decided to allow it to lapse. (Hear, hear.)

I am quite ready to argue the important currency controversies which are naturally associated with a decision of that kind, but not to-day. (Laughter.) To-day I can only announce and explain to the Committee what it is the Government have decided to do.

A DECLARED POLICY.

The return to an effective gold standard has long been the settled and declared policy of the country. Every expert Conference since the war—Brussels and Geneva—and every expert Committee in this country—has urged the principle of a return to the gold standard. No responsible authority has advocated any other policy.

No British Government of any party which has held office, no political party, no previous holder of the office of Chancellor of the Exchequer, has challenged, so far as I am aware, the principle of reversion to the gold standard in international matters at the earliest possible moment. It has always been taken as a matter of course that we should return to it, and the only questions open have been the very difficult and very delicate questions of how and when.

During the late administration, the late Chancellor of the Exchequer appointed a committee of experts and high authorities to examine questions of the amalgamation of the Treasury and Bank of England note issues and other matters.

This inquiry resolved itself mainly into an examination of whether and in what manner we should return to the gold standard.

COMMITTEE'S RECOMMENDATIONS.

That committee was presided over by my right hon. friend, now Secretary for Foreign Affairs, then a private member. This committee heard evidence from a great number of witnesses representing every interest—the financial, trading and manufacturing interests; the Federation of British Industries, and others. All were heard. It has presented a unanimous report, in which it has expressed the decided opinion upon the question of the gold standard.

Further, it sets forth its recommendations as to the manner in which the return to the standard should be effected.

I have had the report of the Committee printed, and it will be available in the Vote Office as I finish my remarks this afternoon. It contains a reasoned marshalling of the arguments which have convinced His Majesty's Government, and sets forth a series of recommendations which His Majesty's Government intend to follow in every respect.

Mr. Jack Jones—"Prisoners in chains." (Laughter and cries of "Order.")

A FAVOURABLE MOMENT.

Mr Churchill—So much for the principle. There remains the question of time and of method. There is general agreement even among those who take what I think I am entitled to call the heterodox view. At any rate it is a view which we do not, on this bench, accept in this matter—(laughter)—that we ought not to prolong the uncertainty; that whatever the policy of the Government is should be declared. (Cheers.) If we are not going to renew the Act which prohibits the export of coin and bullion, now is the moment when we ought to say so. This is the moment when we ought to say so. This is the moment most favourable for action.

Our exchange with the United States has for some time been stable.

GOLD RESERVE OF £150,000,000.

The further steps which are recommended by the Currency Committee, such as the amalgamation of Bank of England and Treasury note issues, will be deferred, as the Committee recommend, until we have sufficient experience of working the free international gold market on available gold reserve of approximately £150,000,000. It is only in the light of that experience that we shall be able to fix by permanent statute an ultimate limit of the fiduciary issue.

We have no immediate heavy commitments across the Atlantic. We have entered a period on both sides of the Atlantic when political and economic stability seems to be more assured than it has been for some years. (Cheers.) If this opportunity were missed it might not recur soon, and the whole finance of the country would be overclouded for an indefinite period by the factor of uncertainty. "Now is the appointed time." (Laughter and cheers.)

EXPORT UNDER LICENSE.

We have, therefore, decided that, although the prohibition on the export of gold will continue in form on the Statute Book until December 31, a general licence will be given to the Bank of England for the export of gold and bullion from to-day. (Ministerial cheers.) We thus resume our international position as a gold standard country from the moment of the declaration I have made to the Committee. (Cheers.)

That is an important thing. But I hasten to add a qualification. Returning to the international gold standard does not mean that we are going to adopt gold coinage. That is unnecessary for the purpose of an international gold standard, and it is out of the question in present circumstances. It would be an unwarrantable extravagance—(Ministerial cheers)—which our present financial stringency by no means allows us to indulge in.

Indeed, I must appeal to all classes in the public interest to continue to use notes, and to make no change in the habits and practices they have used for the last ten years. (Cheers, and a Labour interruption.) The practice of the last ten years has protected the Bank of England and other banks against any appreciable demand for sovereigns or half-sovereigns; but, now that we are returning to the gold standard in international matters, and with a full export of gold, I feel it would be better for us to regularise what has been our practice by legislation.

NO GOLD COINAGE.

I shall, therefore, propose to introduce a bill which, among other things, will provide the following:—

First, that, until otherwise provided by proclamation, the Bank of England and Treasury notes will be convertible into gold coin only at the option of the Bank of England.

Secondly, that the right to tender bullion to the Mint to be coined shall be confined in future, by law, as it has been confined in practice, to the Bank of England.

Simultaneously with these two provisions, the Bank of England will be put under obligation to sell gold bullion in amounts not less than four hundred fine ounces in exchange for legal tender at a fixed price of £3 17s. 10½d. per standard ounce.

We are convinced that our financial position warrants a return to the gold standard under the conditions I have described. We have accumulated a gold reserve of £153,000,000. That is the amount considered necessary by the Committee. This gold reserve we shall use without hesitation—(hear, hear)—if necessary, with the bank rate, in order to defend and sustain our new position.

In order to concentrate our reserves of gold in the most mobile forms, I arranged to transfer £27,000,000 of gold which the Treasury hold against the Treasury Note, and issue to the Bank of England in exchange for bank notes.

BIG RESERVE OF DOLLARS.

When we made up our minds to take this course—now many months ago—the Treasury discreetly began to accumulate dollars, and we have already accumulated the whole of the 166 million dollars—(hear, hear)—which are required not only for June but for December payments of our American debt, and for all our other American debt obligations this year, and therefore—and it is important—the Treasury will not have any need to go on the market in the autumn.

Finally, although we believe we are strong enough to achieve this important change from our resources, and, as a further precaution, to make assurance doubly sure,

I have made arrangements to obtain, if required, credits in the United States of not less than 300 million dollars, with the possibility of expansion. Those credits will only be used if, as, and when, they are required. We do not expect to have to use them. We shall really use other credits in priority.

WARNING TO SPECULATORS.

Those great credits across the ocean have been obtained and built up as a solemn warning to speculators of every kind, every hue, and of every country, of the resistance they will encounter if they attempt to disturb the gold parity which Great Britain has now established. (Cheers.)

To convert and regularise this credit arrangement, which I have had to make provisionally in the public interest, a short Bill will be required, the text of which will be issued to-morrow, and which we shall ask the House to dispose of as a matter of urgency.

I have only one observation to make on the merits in our policy of returning to the gold standard, and we do not move alone. I think we could not have afforded to remain stationary while so many others were acting. The two great manufacturing countries in the world, the United States and Germany, were, in different ways, either on or related to, an international gold exchange. Sweden is on a gold exchange, Austria and Hungary are already based on gold, or else on sterling, which is the equivalent of gold.

EMPIRE ACTION.

I have reason to know that Holland and the Dutch East Indies will act simultaneously with us to-day. So far as the British Empire is concerned—the self-governing Dominions—there will be complete unity of action. The Dominion of Canada is already on the gold standard, the Dominion of South Africa has given notice of her intention to revert to the gold standard as from the 1st of July. I am authorised to inform the Committee that the Commonwealth of Australia proposes from to-day to abolish the restriction of the free export of gold, and that New Zealand will from to-day adopt, with ourselves, the free licensing of the exporting of gold.

Thus, over the whole area of the British Empire, and over a very wide and important area of the world, there has been established at once one uniform standard of value, to which all international transactions are related and can be referred.

That standard may, of course, vary in itself from time to time. But the position is that all countries relating to it will vary together. I believe that the establishment of this great area of common arrangement would facilitate the revival of international trade and of inter-Imperial trade.

Such revivals, and such a foundation is important to all of us.

£9,400,000 INCREASE.

EXPENDITURE TO BE OVERHAULED.

To no country is it more important than to this island. The population is larger than its agriculture, or its industry can sustain. It is the centre of a wide Empire, and, in spite of all its burdens, has still retained, if not the primary, at any rate the central, position in the financial system of the world. (Hear, hear.) Having dealt with—I will not venture to say disposed of—(laughter)—those larger and important preliminaries—the finance of 1924, the position of our debt, and the return to the gold standard—I come directly to the estimates for the current year.

The Committee has already before them the estimates of the supply services amounting to £407,471,000. I put the consolidated fund charges at £391,929,000. Of the consolidated fund charges, the debt interest, bearing in mind the savings on the reduction of debt and on the conversion which have been made, is put at £305,000,000, and the increased sinking fund at £50,000,000.

The total expenditure for 1925 thus becomes £799,400,000. That is, £9,400,000 more than last year's budget estimates, and £3,700,000 more than the actual expenditure of last year.

SETTLED POLICY WANTED.

I think this is a disappointing result, and it requires a word of explanation. The rapid changes of Government, which have disturbed our affairs in the course of the last two or three years, have not been conducive to public economy. Not only has each set of new Ministers naturally wished to distinguish itself by making departmental improvements at the public expense—(laughter)—but three autumn general elections have robbed the Treasury and the Cabinet of an opportunity of making that very comprehensive scrutiny of expenditure which is required every year, and under settled conditions normally takes place in November and December.

Since the receipt of the estimates by the Exchequer in January I have not been able to do more than keep more than fairly level by rowing against the stream, and have been unable to effect any net economy such as I should have liked to present to the House. If we may now look for a period of settled government and continuity of policy—[Mr. Jack Jones—"Don't be too sure about it. Nothing's settled while you're in it," and cries of "Order."]—a strict and prompt revision of departmental expenditure is indispensable.

KEEPING DOWN EXPENDITURE.

The estimates of the spending departments ought to be in the hands of the Treasury at the beginning of November. Further, I have obtained the assent of the Prime Minister and my colleagues in the Cabinet to the setting up of a Standing Committee of the Cabinet for the purpose of overhauling blocks of recurrent expenditure, in addition to the annual scrutiny made by the Treasury. (Cheers.)

I believe we ought to aim at a net reduction of not less than ten million pounds a year, and this, with a saving each year of £5,000,000, or £6,000,000, on debt charges, and, I trust, a certain steady expansion of the revenue, should provide means each year for a certain mitigation of the heavy burden of all classes of taxpayers. (Cheers.)

In regard to revenue, I have to set against the expenditure a progressive loss of upwards of £14,000,000 on account of the remissions of taxation, on which my predecessor was so much complimented last year. (Laughter.)

CANNOT BUDGET ON HOPE.

But that is not all. I do not feel justified in budgeting for any substantial expansion of trade. We can all hope, but the Treasury cannot build its Budget upon hope. (Laughter.) If there should be a marked improvement of business there would be a windfall for the Treasury. But I am not counting on that. Neither am I making provision for any serious disaster, such as might overwhelm our country if peace were broken by war abroad, or by industrial convulsions at home.

Taking the middle way, I estimate the receipts from Customs and Excise at £235,000,000, against actual receipts of £234,500,000 last year. The figure for last year, however, must be reduced by about £2,500,000, to put it on a comparable basis, £2,000,000 of this representing revenue from rates of duty on tea, sugar, entertainments, etc., in force before last year's Budget.

INCREASED INCOME TAX RETURNS.

After making this adjustment, the estimate shows an expansion on last year of about 1 per cent. An increase of about £1,250,000 would carry the motor vehicle duty to about £17,500,000, while income tax would benefit under the three years' average by the deplorable trading results of 1921 passing out of account.

The income tax already exceeded, with the super tax, the late Chancellor of the Exchequer's estimate by £15,000,000 last year.

I do not feel there is any need to think there will be a diminution in the productivity of the death duty. (Laughter.) It is very difficult to make anything but speculative estimates of the Excess Profits Duty or the Corporation Tax.

At the present rate of estimate, the total Inland Revenue will be £459,000,000, compared with last year's estimate of £432,000,000, but the actual realised receipt will be £439,000,000.

REVENUE.

The total taxed revenue, therefore, was £711,500,000, made up as follows:—

Death Duties	**£62,000,000**
Stamps	**£24,000,000**
Land Tax, Mineral Rights, etc.	**£1,000,000**
Income Tax	**£290,000,000**
Super Tax	**£70,000,000**
Excess Profits Duty	**£4,000,000**
Corporation Profits Tax	**£8,000,000**

It is estimated that the non-tax revenue will be:—

Post Office	**£57,000,000**
Crown Lands	**£900,000**
Interest on Sundry Loans	**£12,600,000**
Miscellaneous Ordinary Revenue	**£14,000,000**
Special Receipts	**£30,000,000**

The estimated non-tax revenue is £114,500,000, and the estimated tax revenue £711,500,000.

The total estimated revenue on existing basis is £826,000,000, and the total estimated expenditure £799,400,000.

The surplus is, therefore, £26,500,000.

ARTICLE V.

NO PAYMENT EXPECTED FROM FREE STATE.

Taking everything into consideration, I think, on the whole, we are justified in considering the result as satisfactory. I am not budgeting for any increase in the amount received from German reparations—we got twelve millions last year from that source, including arrears—nor am I counting on payments by our European Allies of debts which they owe us. (Labour laughter.) Negotiations with France are still proceeding, and negotiations with Italy have been begun. We shall in no way relax our efforts for repayment of what is due to us in accordance with principles which have been universally recognised as fair and generous. Neither am I counting on expansion of trade.

Neither am I counting on any payments this year by the Irish Free State under Article 5 of the Treaty. The Treaty must be observed in its integrity, and I am not entitled to assume that the Government of the Irish Free State has no intention to take up with us at the proper time discussions connected with it.

A "SATISFACTORY" SURPLUS.

Neither am I counting in the least upon any diminution of expenditure, such as I hope may be achieved by the exertions of the Cabinet and the Public Accounts Committee, aided by the House of Commons.

Having regard to all these very considerable items, I think I am justified in saying that the surplus of £2,600,000 in 1925 may, without exaggeration, merit the epithet, satisfactory.

Although this £26,600,000 may be satisfactory, in itself, it is not adequate for the needs of public policy. What are the twin objectives of public policy at the present time? They are—security to the home of the wage-earner against exceptional misfortune, and the encouragement of enterprise through the relief of the burdens resting on industry. Action, if it is to be taken, must in its character and scale be such as to make an appreciable effect upon the lives of all classes of the community. If, therefore, we are to advance with these formidable problems, I must fortify the revenue, and this I will, with the permission of the Committee, proceed to do. (Loud laughter.)

In the new taxation proposals I am going to make I trust the Committee will remember that the scheme must be judged as a whole. If this be done, the scheme will be found to be a help in the present general situation. Proceeding on the well-known maximum of beginning at the most unpleasant part, I come immediately to death duties. The increasing yield of the death duties is a truer measure of the wealth of the country—(labour cheers)—even than the growing yield of income tax and super tax, which arise from the far-famed honesty of the British taxpayer, stimulated by the well-known efficiency of the Inland Revenue. (Laughter.)

DEATH DUTIES.

NO INCREASES ON ESTATES OVER A MILLION.

I propose certain additions to the rates of estate duty, the increases only beginning after £12,500, nor will they affect the estates of the greatest magnitude. It is in the range of the medium estates that I propose the chief increases:

On estates between £12,500 and £16,000, where now the duty is from 5 to 6 per cent., the addition will be 1 per cent.

On estates of £40,000, where now it is 9 per cent., an addition of 3 per cent., making it 12 per cent.

On estates of £175,000, where now it is 17 per cent., an addition of 6 per cent., making it 23 per cent.

On £400,000, where now it is 23 per cent., an addition of 3 per cent., making it 26 per cent.

On £800,000, where now it is 27 per cent., an addition of 2 per cent., making it 29 per cent.

On one million or over, the rates remain, as now, without increases.

£4,500,000 THIS YEAR.

The yield on these, which have not been fixed arbitrarily, will be ten millions in a full year and 4½ millions in the year of its initiation. That is my proposal.

LUXURY TAX.

NATURAL AND ARTIFICIAL SILK.

In the second place is a series of duties which have one feature in common. They relate to subjects of luxury, and they are certainly optional duties. The taxes no man or woman—for women are going to play their part—(laughter)—need pay unless they choose. They fall on classes of expenditure which everyone can easily refrain from without detrimental effect to health or morals. (Laughter.)

In the foremost of these I place the new revenue duty upon silk—natural, artificial, semi-manufactured, manufactured or made-up silk will be the subject of new revenue duties. For nearly a generation Chancellors of the Exchequer have probed the problem of the silk tax, and all have retired baffled. With ingenuity and increasing experience, the Board of Customs has at last arrived at what I hope will be a satisfactory and permanent solution of this problem.

Natural silk enters the country at various stages—raw silk, silk waste, thread and tissue. I propose a carefully-graded scale of duties on all these imports—a specific duty, not *ad valorem* duty. No natural silk is produced in Great Britain, and, therefore, all the yield on the natural silk comes to the Exchequer. I propose that similar specific duties related to the duties on natural silk should be levied on all corresponding imports of artificial silks at different stages. (Cheers.)

4s. PER LB. ON RAW SILK.

There remains only silk which is imported in the form of made-up goods. Here, again, a proportionate duty would be levied on all imports, wholly or partially made of silk, but in this case the duty will have to be *ad valorem*, as it would be impossible to deal with them on a specific basis.

The basic rate of the duty is 4s. a pound on raw silk. That is between a fifth or sixth of the total cost of the article.

In calculating terms as between the foreign exporter and the home producer, I have given a certain advantage to the home producer. (Ministerial cheers.) I have done this for this reason—because I am using this particular trade for the first time in its existence as a fiscal instrument for the purpose of extracting from the consumer, and I am bound to expect that the imposition of this duty will lead to a certain decline in consumption. (Ironical Liberal cheers.) You cannot get any result without some disadvantages, whatever you take, and I wish to make up to the trade by a certain advantage over the foreign exporter for the disadvantage they will suffer in the general volume of their trade. (Ministerial cheers.)

£7,000,000 NEXT YEAR.

On this basis I estimate the revenue from silk at four millions for the year 1925 and at seven millions for the year 1926. That is a substantial addition to our revenue. (Ministerial cheers.)

If the scheme which we have proposed should ultimately commend itself to the Committee, and to the House of Commons, no doubt it will be a permanent duty.

£4 A CWT. ON HOPS.

MR. CHURCHILL IN LIGHTER VEIN.

An appeal has reached me from the Board of Agriculture in the shape of a duty on hops. (Laughter.) It is a very small one, but it is, nakedly, protection. The object of the duty is to protect the cultivation of hops. There is a special element of depravity attaching to this duty—(laughter)—a certain school of thinkers contend that beer is food, and, if so, hops are certainly, I am advised, an ingredient of beer. (Laughter.) But I am encouraged in the matter by the fact that those who hold that beer is a food, are also, on the whole, very favourable to the prospective duty on hops—(laughter)—and, on the other hand, those who dislike the duty on hops, still more dislike the suggestion that beer is a food. (Renewed laughter.) So, I think, my right hon. friend's little monster may manage to make his way through the general network of the electoral pledge, and subsequently the main policy in fiscal matters, as far as this Parliament is concerned.

DOUBLE DOSE OF SYMPATHY.

After all, hops have always been in a special position. (Laughter.) I remember 16 years ago my right hon. friend the member for Carnarvon sent for me to receive, with him, a deputation of hop growers in a Committee room upstairs, and we could give them nothing but sympathy—and we gave them a double dose of that. (Laughter.)

But in the last five years hops have been rigorously controlled under an Act passed in the time of the late Coalition of blessed memory. (Laughter.) That Act expires in August of the present year, so that I have been confronted with the alternative, either of renewing the control, or agreeing to a protective duty.

I have chosen the latter, and I do not mind confessing to the Committee the reason why. The duty will produce £130,000 in the first year, and £250,000 in the subsequent year. That is almost as much as I am able to give to the universities of this country for their higher education. (Laughter.)

BEER TAX ADJUSTED.

I cannot afford to disdain any revenue. Even the most modest contributions are thankfully received. We have entered a period when any contribution, however small, and any diminution of expenditure, however petty, must be welcomed and eagerly grasped and sought for by the Chancellor of the Exchequer. The duty will be £4 per cwt. and limited to four years. We do not want to encourage over-production in hops. (Laughter.)

It will carry with it a small additional duty on imported beer to countervail the tax on the home brewer. But after consultations in various quarters, I do no expect any alleviation in the important area of beer duty. The duty does not affect in any appreciable degree my estimates of the revenue from the duty on beer.

McKENNA DUTIES.

RE-IMPOSED ON JULY 1ST.

Finally, I come to the celebrated group of duties for ever associated with the name of the eminent Free Trade financier and Liberal Chancellor of the Exchequer, Mr. MacKenna.

When the right hon. gentleman proposed these duties he used the following words:—

"The particular articles we have chosen have been chosen primarily on the grounds that their consumption is not required in this country; secondly, upon the ground of improving our fallen exchanges; and thirdly, upon the ground that in satisfying these two objects we shall still obtain a certain degree of revenue."

These were his reasons in 1915, and every one of those reasons exist to-day. (Ministerial cheers.) If these things were luxuries then, they are luxuries now. These duties will give pleasure in almost every quarter of the House for various reasons. (Laughter.)

The hon. members below the gangway on this side will be able to use all these arguments about stimulating British trade in particular industries, with which we are all very familiar. (Laughter.) To some the imposition of these duties is a relish, to others a target, and to me they are revenue. (Laughter.) They will represent £1,500,000 in the first year, and nearly £3,000,000 in a full year. Last year Mr. Snowden decided to single out these duties, which did not interfere with anyone, and brought them into the forefront of affairs, being actuated less by considerations of honest finance, than by considerations of high political strategy. His action was not endorsed by the electorate.

£10,000,000 ON A FULL YEAR.

I believe that the majority of members in this House won their seats on the clear view that these duties ought not to have been taken off. (Ministerial cheers.) We cannot afford this loss of revenue, and the duties must be restored. (Renewed Ministerial cheers.) They are only annual duties after all, and a day may come when another Chancellor of the Exchequer, in times when revenue is more abundant and expenditure less exacting, may be able once again to roll away this hideous oppression. (Cheers and laughter.) The total of this taxation in 1925 will be £5,730,000 in the first year, and £10,000,000 in a full year.

In order to obtain the maximum yield from the silk and McKenna duties, we shall endeavour to bring them into force on the 1st July, and for that purpose we shall ask the House to press steadily on with the Budget in the intervening period.

These duties do not fall on the masses of the people. They do not touch the necessaries, or interfere with the modest comforts of daily life. Together, they yield £10,230,000 in 1925, and what is far more important to me, the policy which I propose will give more than £20,000,000 a year in permanent revenue in 1926, and in future years, and therefore the surplus of £26,600,000 will be raised by the addition of this sum to £36,830,000, and there is also the permanent addition of ten millions to the revenue which will accrue in the following year.

RELIEF FOR IRISH CHARITIES.

The announcement of the prospective use of the surplus is always a mile-stone in the Budget, but before we settle what we are to do with it, I would mention some minor legislative matters.

I shall propose legislation following the resolutions of the Imperial Economic Conference of 1923, concerning the liability of Empire Governments trading or owning property in Great Britain; I shall propose legislation for income tax relief in favour of High Commissioners residing in this country, and provision will be included for the continuance of the temporary exemption of Irish Free State charities from British income tax.

I would suggest also certain improvements in the machinery of income tax appeals, with reference to charities in Great Britain. A recent decision of the House of Lords has revealed defects in the law as to succession duties which necessitate taking remedial proposals. All these will be represented by clauses in the Finance Bill.

PENSION PROPOSALS.

70 P.C. OF THE POPULATION AFFECTED.

The two main objectives I mentioned a short time ago will be the security of the home of the wage-earner, and the encouragement of enterprise by the relief of taxation on income. Security of the home of the wage-earner against exceptional misfortune. That is the first thing.

I do not blame Mr. Snowden for the remissions on tea and sugar, but I differ from him in thinking that this was the best use that could have been made of the enormous power represented by thirty millions of revenue in the hands of the State. The average British workman in good health, full employment at standard wages, does not regard himself and his family as an object of compassion. But when exceptional misfortune descends upon the cottage home, with the slender margin upon which it is floated, or there is a year of misfortune, distress, or unemployment, or, above all, the loss of the breadwinner, it leaves this once happy family in the grip of the greatest calamity.

STATE AMBULANCES.

Although the threat of adversity has been active all these years, no effective provision has been made by the great mass of the labouring classes for their widows and families in the event of death. I am not reproaching them, but it is the greatest need at the present time. If I may change to a military metaphor, it is not the sturdy marching troops that need extra reward and indulgence. It is the stragglers, the exhausted, the weak, the wounded, veterans, the widows and orphans, to whom the ambulances of State aid should be directed. (Cheers.)

The old *laissez faire*, the *laissez aller* of mid-Victorian Radicalism—(loud laughter)—have been superseded, and no one has done more to supersede them than Mr. Lloyd George, and I am proud to have been associated with him at the beginning of these large insurance schemes. These modern conceptions are held not less earnestly and more practically on this side of the House.

OLD AGE PENSIONS.

The Prime Minister, when he was Chancellor, appointed a committee of experts to examine into the possibility of old age pensions at an earlier age than seventy and of widows' pensions. Governments came and went, but the committee continued to labour in the deepest recesses of Whitehall and accumulated a mass of information. The scheme of insurance we had decided to inaugurate has been erected on that basis.

Without the preliminary work done by this committee it would not have been practicable to deal with the matter this year. The forethought of the Prime Minister has enabled me to make the announcement to-day. The conclusions of the committee were presented to the late Chancellor last summer. I do not know what course he and his friends would have adopted in regard to them, but this mass of material was made available to myself and the Minister of Health, and we have done our best to frame a scheme.

Any scheme to be of use must be contributory. (Ministerial cheers and Opposition "Ahs.") Before hon. members opposite commit themselves to an attitude of derision let them make quite sure what the scheme is and how great are the masses which it affects in a favourable sense. Any scheme must be contributory, must be compulsory, and, above all, must cover virtually the whole area of wage-earning population, represented, broadly, by the fifteen millions of people at present insured.

ANOTHER 4d.

Those fifteen millions, with their dependents, represent thirty millions of people, or seventy per cent. of the entire population.

The question we have to ask is: What burden of additional taxation can be borne in existing circumstances by employers and employed? We believe that 4d. for men and 2d. for women can be assumed by both parties, employers and employed, in addition to what they already pay.

The workman will pay 4d. and the employer another 4d.; the workwoman will pay 2d. and the employer another 2d. We bear in mind, in the case of the workers, the very large remissions of taxation made by the late Chancellor. The relief granted by him more than provides the funds out of which these contributions from workers can be paid. That is his share in the general architecture of the scheme if he cares to claim it, but only if he cares to claim it. (Laughter.)

A SLIDING CASE.

The case of the employers is more difficult, because we know how heavy are the burdens on our productive industry at the present time, while unemployment is at its present height; the burden is especially heavy on those involved in the ambit of unemployment insurance. Tenpence is required from the employer and 9d. from the workman. That is an enormous burden. We believe this period is temporary.

Once unemployment has fallen to the neighbourhood of 800,000, then the deficiency period is rapidly passing away, and the contributions of employers and workmen fall from 10d. to 6d. and 9d. to 6d., respectively.

I hope to provide employers with certain resources which will enable them to meet this extra burden, and which will be a proper counterpoise in direct taxation to the immense remissions of indirect taxation which Mr. Snowden made last year.

THE STATE'S PART.

If everybody in the ambit of health insurance had, from the age of sixteen onwards, contributed 4d. a week and had 4d. a week contributed by their employers, with women at half-rates, a self-supporting scheme would now be in operation, which would afford 10s. a week to widows, with allowances to orphans and ordinary children, and secondly, 10s. a week to all married persons, and their wives, from sixty-five years onwards.

But such a scheme is not in existence, and the vast majority can never contribute on any scale sufficient to pay for benefits on this scale. Left to its own resources the scheme could not be brought into full operation for many years, and a whole generation of men and women might toil their lives out before the distribution of benefits would be large enough sensibly to raise the general level of comfort among the masses.

Here, then, is where the State, with its long and stable finance, with its carefully guarded credit, can march in to fill the immense gap. The contributions of the State will enable the whole scheme to be brought rapidly into operation, and we intend to bring it into operation in successive stages, beginning from the 4th of January, 1926. (Cheers.)

The present capital value of the additional liability to be undertaken by the State under the scheme has been computed at nearly 750 million pounds. Before the Committee can be asked to bind on themselves and future Parliaments this formidable loan, we must look not only to the next few years, but allow our minds to rove forward into remote periods of the future. Here I have to make a very unexpected and disagreeable digression.

LONGER LIFE.

The new pensions' cost of the new scheme is not the only great impending change we have to face. Quite apart from the new pension scheme, the actuaries who examined this matter have discoursed and predict a very great growth in the existing non-contributory scheme of old age pensions. The cause of this is not improvements made by the late administration, but the fact that we are now entering on periods, seventy years away, from the great expansion of the population which took place in Victorian times.

Moreover, we are now entering and living in a period when the span of human life has been mercifully prolonged. The census showed 5,200,000 persons between the ages of forty and sixty. The survivors of those persons are the old pensioners of to-day.

The census of 1921 showed 9,700,000 between the same ages, and they and their survivors will be the old age pensioners twenty or thirty years hence.

The tendency to a larger proportion of old people is steadily increasing, and the actuaries assure me that the existing cost of old age pensions on the present basis, would, in fifty years' time, be more than double what it is at present. It is now £27,000,000. In ten years' time it would be £36,000,000, in twenty years £40,000,000, in thirty years £54,000,000, and in fifty years £60,000,000, without any addition of any sort or kind by any Government.

INCREASES.

This island in thirty years' time will have more than double its present number of old and feeble people, and it will have to support them with an active population little larger than that of to-day.

I think the facts and figures I have brought before the Committee, are such as to raise disturbing and anxious reflections in the mind of every serious person. I am bound to secure for the Parliaments of the future the opportunity of controlling the growing burdens of the State. It is provided in our scheme that the contributions both of employers and employed shall be raised by one penny each for men and a halfpenny each for women after the 10th, 20th and 30th year of the scheme—(cheers)—up to a maximum in 1956, of 7d. for men and 3½d. for women.

I am not seeking to fetter the Parliaments of the future. I am only seeking to make sure that they shall be free to keep the finances of the matter under control. By the tenth year the cost to the State will be £15,000,000, by the fifteenth year £20,000,000, and by the twentieth year £24,000,000. By the thirty-fifth year the burden would have declined to £21,000,000, and thereafter passing into pounds too speculative for us to follow the labours of the statistician.

£90,000,000 A YEAR.

The whole system of old age pensions—not only the new scheme but the existing non-contributory scheme—will gradually come on to a self-supporting basis, which will be reached in eighty years. The State will be called upon to pay nearly £90,000,000 a year then, and in perpetuity.

Let us now see the charges to the State for the new scheme and for the old age pensions:

	New Scheme. £	Old Age Pensions. £
At Present	—	27,000,000
In 10 Years ...	15,000,000	36,000,000
In 20 Years ...	24,000,000	40,000,000
In 35 Years ...	21,000,000	56,000,000

Are we justified in laying these burdens on posterity? Here I will remind you of the descending scale of war pensions.

DECREASING COST OF WAR PENSIONS.

The cost at the present time is £67,000,000, in ten years it will have fallen to £43,000,000—a saving of £24,000,000. In twenty years war pensions will have fallen by £35,000,000, in thirty years £45,000,000, and will be virtually extinguished in fifty years.

So we find that the decreases every year in war pensions charges balance the increases at every stage of the new scheme and old age pensions taken together. By the time war pensions have come to an end, we shall have paid off our American debt, and another thirty-five to forty millions will innure to the relief of our successors and descendants.

Therefore, it seems to me that nothing we are doing now is acting in an improper sense towards posterity.

The new pension scheme costs nothing to the Exchequer in the first year. In fact there is a profit, and a large surplus will accrue in the next two years, which will be carried to the balance of the scheme. It is only from the third full year that the change begins to operate. It begins at about four millions a year, and rises in the tenth year to fifteen millions.

MINISTER OF HEALTH'S BILL.

The payments will be by ten annual instalments, approximately equal, and approximately £5,750,000 a year, beginning in 1925. The bill would be presented by the Minister of Health.

The widows of all men insured in the National Health Insurance Scheme who were insured in the new scheme, who died after January 4, 1926, will receive 10s. a week for life, and the eldest child would receive 5s. and other children 3s. until they reached the age of fourteen. (Hear, hear.)

Secondly, all existing widows of men insured under the Health Insurance had a pension for life as widows; those who were widows of men who had not contributed were only benefited while they were widowed mothers.

All existing widows of men who were insured under the National Health Insurance, and who were now mothers, would receive, as a free gift from the State, the same benefits and allowances in respect to children as the new insured would get. Those pensions would continue, not for life, but until the youngest child reached the age of fourteen and six months thereafter.

That provision affected 200,000 widowed mothers and 350,000 children. Existing and future orphan children would receive 7s. 6d. a week.

10/- A WEEK AT 65.

From January 6, 1928, all contributors, male and female, who had been contributors to Health Insurance for five years, and who would have paid under the new scheme two years' contribution—that was less than £1 a year—and were over 65 years of age, would receive 10s. a week, without any test or disabling periods of any kind. (Cheers.)

The benefits at 65 would be given to the wives of contributors who had entered upon pension. The introduction of pensions at 65 had decided them to sweep away altogether restrictions, inquisitions and means tests—(cheers)—upon persons over 70 who were insured in the Health Insurance—that was to say, in the industrial area until they were seventy.

A hundred thousand persons would be affected by that decision. It would enable seventy-five thousand men over seventy qualified in every way for pensions, but who, because they were earning wages, could not receive them to become pensioners.

After this Act was passed it would be nobody's business what they had, or how they employed their time.

EQUAL TO £600.

In the case of a man of 35 who died after January 4th next, in insurance, leaving a wife and three children, all under five years of age, the benefits the widow and children would receive—allowing for the fact that the pension ceased on re-marriage—were worth in capital value £600 sterling—this was as much as the maximum sum awarded under the Workmen's Compensation Act to the widow of a man killed in a terrible accident. Such were the miracles of nation-wide insurance.

THE FINEST WAR MEMORIAL.

I like the association of this new scheme of widows' pensions and earlier old age pensions with the dying out of the cost of the war pensions. I like to think that the sufferings, the sacrifices, the sorrow of the war have sown a seed from which a strong tree will grow, under which, perhaps, many generations of British people may find shelter against some, at least, of the storms of life. This is far the finest war memorial you could set up to the men who gave their lives, their limbs or their health, and those who lost their dear ones in the country's cause. (Cheers.)

EMPIRE PREFERENCE.

EXTRA REBATE FOR SUGAR

As regards the distribution of the surplus of over twenty-six million pounds, there is first of all the policy of Imperial preference. It is our policy to give effect to the proposals of the British Government at the Imperial Economic Conference of 1923, in so far as those recommendations do not involve any new or additional duties on food of any kind.

I shall submit, therefore, proposals for

The removal of the duties on Empire dried fruits.

An increase in the preference on Imperial grown tobacco from 1-6th to 1-4th of the full rate of duty.

An increase in the preference on heavy wines from 1-3rd to 2-3rds.

An increase of preference on the surtax on sparkling wines from 30 per cent. to 50 per cent.

So far as sugar is concerned, we propose to restore the price to 4s. 3 1-3d. per cwt., and also to provide that it shall remain at that figure for ten years, or so long as the full duty does not fall below that amount.

COST £1,470,000.

These proposals will come into operation on July 1st, and the cost will be £1.470,000 this year, and £1,720,000 in a full year.

I come now to the second of the two main objectives I set before the Committee. The burden of direct taxation falls with injurious effect on the enterprise of the nation, and reveals itself to some extent in the present exceptional and grave unemployment.

It is no coincidence that the country with the highest rate of unemployment is also the country where taxes on income are at the highest level, and where they are collected to the full.

SUPER TAX CUT.

REDUCTION BY AMOUNT OF DEATH DUTIES.

I believe that the super-tax at its present rate is an excessive burden, both on the enterprise and saving power of the nation, and that it is an impediment to the creation of that new wealth, without which our present rate of expenditure cannot be borne.

We, therefore, propose to reduce the super-tax—(an hon. member, loudly: Hear, hear; and much laughter)—I propose to reduce the super-tax by exactly the same amount as I increase the death duties, thus transferring a burden of £10,000,000 from income to capital.

The cost of this remission in the first year will be £6,700,000, while the yield of the new scale of death duties will be £4,500,000 in the first year, and £10,000,000 in a full year.

The net cost will be £2,200,000 to the Revenue.

INCOME TAX RELIEF.

BIG CUTS ON SMALLER AMOUNT.

I come now to the income tax-payer. (Laughter.) I propose to apply to the class of small income tax-payers the same principle of relief to be applied to the higher class—the super tax-payers. I propose to give an advantage to the earned income as against the invested income.

Increase of relief for earned income will be from 10 per cent. (with a maximum allowance of £200) to 16⅔ or ⅙ (with a maximum allowance of £250).

This will give a large relief to small incomes.

The tax of a married man, with an earned income of £200, will be reduced by 44½ per cent., an equivalent of 2s. on on the standard rate.

The tax of a married man with three children and an earned income of £500 will be reduced by one-quarter—that is, 1s. 1½d. on the standard rate.

In the case of an earned income of £750, the tax will be reduced to £44 8s. 9d.—that is, 1-8th, or 10½d. on the standard rate.

Broadly speaking, therefore, the whole mass of income tax-payers, with incomes under £1,000 a year, and they are 90 per cent. of the total number, the relief to be given them on earned income, as against invested income, will be equivalent on an average to 6d. in the £ on the standard rate.

UP TO £15,000,000.

Full advantage of the new percentages will be obtained by income tax-payers up to £1,500 income a year. Above £2,000 income, income tax-payers will only obtain additional relief of the tax on £50, but will participate in super tax relief.

The cost will be £3,000,000 in 1925-26, and £7,500,000 in a full year.

The unearned income of persons over 65, whose total income does not exceed £500, will be treated as earned income for these rebates.

There are two subsidiary points to make. First of all, I consider that the savings of old people on a small scale are virtually earned incomes, and, therefore, a person over 65 whose total income from investments, or any other source, does not exceed £500 a year, will gain the advantage of this relief to earned income, although the income may be completely derived from savings.

STANDARD REDUCED TO 4/-.

The second point is the increased relief we are giving to the small class of income tax-payers—the wage earners—to whom we are giving enormous relief. This relief justifies my asking, as a small return, that they will accept an alteration in the system of quarterly assessments, which is designed to reduce, by nearly £100,000, the disproportion in the costs of the collection of the tax.

Lastly, but not least, I come to the standard rate of income. So far, the proposals affect a very large class of taxpayers in varying degree, but they do not affect them all equally.

I have every wish and incentive, and have received every exhortation—(laughter)—to reduce the standard rate of income tax. But my powers are severely circumscribed. The cost of remission of income tax has grown with the increased yield. The remission of a 1d. in 1924 would have cost £3,400,000 a year, and £4,900,000 in a full year. In 1925 a 1d. remission would cost £4,000,000 in the first year, and £5,500,000 in a full year.

We are approaching a period in which Chancellors of the Exchequer will be content, and even proud, if they can announce a remission of income tax of 4d., of 3d., of 2d., or even a single 1d.

I have to think for more years than one, and not produce this year's Budget, which would leave me stultified, and, in the position of having misled the House, the taxpayer and the country. I cannot do it when I have to consider the possibility that I may have to stand here next year and take the consequences.

However, in the present circumstances, I have decided to reduce—(cheers and laughter)—the standard rate of income tax by 6d. (Cheers.) It will cost £24,000,000 in the first year and £32,000,000 in a full year.

SURPLUS OF £1,660,000.

I am now in a position to balance the Budget of 1925, but I do so on a revenue of £801,060,000, and an expenditure of £799,400,000.

I have reserved for contingencies a prospective surplus of £1,660,000.

I balance this in the public ledger in £ s. d. But I have also tried, according to my lights, to balance it fairly in the scale of social justice, as between one class and another. (Ministerial cheers.) I have tried to present, on behalf of this new Parliament, and large Conservative majority, a scheme which has both unity and combination, which is national, and not class or party in its extent or intention, which seeks to give to every class the assistance it most requires in the form most acceptable to the individual and most useful to the State; a scheme from which no class of men or women is excluded; and in which the proportion of advantage or relief progressively increases as the ladder of wealth is descended.

I cherish the hope, sir, that by liberating the production of new wealth from some of the shackles of taxation, the Budget may stimulate enterprise and accelerate industrial revival, and that, by giving a far greater measure of security to the mass of wage earners, their wives and children, it may produce contentment and stability and make our island truly a home for all these people. (Cheers.)

MR. CHURCHILL CONGRATULATED.

MR. SNOWDEN CRITICISES SOME PROPOSALS.

After Mr. Churchill had spoken, Mr. Snowden said that, following the sensible precedent of recent years, he should do no more at that stage than offer a few brief observations on the Chancellor's statement. He would deal at a later stage with the controversial aspects of the speech. He was sure it was the wish of every member that he should at the earliest moment offer the Chancellor their hearty and sincere congratulations upon the great rhetorical and argumentative triumph which he had achieved with his first Budget speech. (Cheers.) There were special circumstances associated with his appearance as Chancellor of a rather romantic character.

The Labour Party would give their hearty support to the proposals for further relief on earned incomes, but they could not be expected to approve the reduction of the super-tax or the reduction in the general rate of income tax.

Having regard to the Chancellor's record as a Free Trader, no one suspected that he would in his first Budget re-impose what were purely protective duties. He should wait with interest to hear the Prime Minister justify his support of the import duties, especially the duties on raw material, and reconcile it with the very definite pledge he gave last December, that there would be no avenue opened in that Parliament for Protective duties, except through the machinery of the Safe-guarding of Industry Act.

As to the re-imposition of the McKenna duties, he hoped the trades who were going to get temporary protection would take note of his statement that at the very first opportunity, when they had the power, the Labour Party would repeal the duties which the right hon. gentleman now re-imposed. (Opposition hear, hear.)

With regard to the proposals for the extension of Imperial preference their attitude was that, where a preferential duty or remission of duty on imports from the Empire were not of a protective character they were not opposed to the reduction or the total abolition of the duty. But that did not apply to the proposals of the Chancellor, which were protective in character, though the amount of the protection might vary. He was simply amazed at the attitude of the party opposite, after the experience of the last nine months, since the duties were repealed, in re-imposing them. The only reason he could suggest was that they were not satisfied with having increased the number of unemployed by 160,000, but were determined to ruin the industries affected, whose present success had been contributed to in a large extent by the repeal of the duties last year. (Ministerial "Oh's.")

He should be delighted to adduce facts to prove that.

Sir R. Horne spoke of the hundreds of thousands of people who would be thrown out of work by that repeal. He would be glad to hear the right hon. gentleman substantiate that now. In conclusion, he thanked the Chancellor for his kindly references to himself, and only hoped his proposals would have the effect not merely of alleviating suffering but of stimulating and restoring trade.

Mr. Lloyd George agreed that that was not the occasion for any detailed examination of the Chancellor's proposals, and he would postpone any observations on the character of the schemes until he had had an opportunity of examining them in greater detail. There was a great deal of supplementary information to come, which might throw more light on the proposals, and might affect their very character.

He rose simply as an old Chancellor, and as an old friend and associate of the Chancellor, to compliment him upon an exceedingly masterly performance. (Hear, hear.)

He had a very difficult task, and he had discharged it in a manner which had fascinated and enthralled the House. He rejoiced that the Chancellor had given his powerful adhesion to the policy of utilising the resources of the country for the purpose of relieving undeserved distress. It would be premature then to express an opinion, but he was delighted the right hon. gentleman had taken the task in hand. The whole of his scheme betrayed an ingenious, resourceful and exceedingly audacious mind.

He would have preferred—expressing a cursory opinion—that the State should undertake a larger share of the responsibility, having regard to the very heavy contributions which fell at present on employers and workers in present conditions, out of which we should not issue for some time to come. It would have been better if the State had boldly and courageously undertaken a larger share of the contribution, especially having regard to the fact that the right hon. gentleman was reducing the tax on large incomes.

He was also glad that the scale of death duties had been steepened. He had always been in favour of extracting revenue by that process rather than by increasing taxation on incomes. But he very much regretted the Chancellor should have thought it necessary to introduce the very controversial protectionist issue, especially as he was not getting very much out of it, except what was necessary for political support.

It was rather like making provision for the widows and orphans of the Protectionists, who suffered heavy bereavement at the election of 1923, and it marred a very great conception to introduce the old twaddle of protection merely for the small revenue he would get out of it.

He was frankly delighted that the Chancellor had undertaken the completion of the scheme of insurance. He knew that in 1910-11 they found it impossible to cover the whole field. They were disposed to include widows and orphans, but it was more than they could compass then. It was then quite a new idea and required to be recommended to the nation.

He congratulated the Chancellor on the courage he had shown in undertaking the task. On the whole, he thought that the Chancellor had estimated his revenue rather conservatively, and that the Chancellor would be in a position to find more for the State contribution.

Mr. J. Jones asked how the Chancellor proposed to enforce the compulsory insurance contribution in addition to the present contributions. The workers would object to paying anything more towards a contributory scheme of insurance.

Mr. W. Greenwood welcomed the Chancellor's statement, and congratulated him on an epoch-making Budget.

Other members having spoken briefly, the various Budget resolutions were formally put and agreed to.

The general debate on the Budget was adjourned.

HONOUR FOR LADY ABERDEEN.

PRESENTATION BY CANADIAN WOMEN.

OTTAWA, Tuesday.

At a luncheon given here to-day to the Overseas delegates who are passing through Ottawa on their way to attend the conference of the International Council of Women at Washington, Lady Aberdeen, the head of the delegation, was presented with the International Council Gold Badge, set with pearls and amethysts. The luncheon was given by the local Council of Women and the Women's Canadian Club, and was attended by 500 ladies.

In making the presentation, Miss Carmichael, President of the National Council of Women of Canada, referred to the enduring influence of the Marchioness on Canadian life, through her organisation, thirty years ago, of the National Council and of the Victorian Order of Nurses.—(Reuter.)

THE BATH FOR TIRED, ACHING, OR TENDER FEET
To obtain immediate relief bathe the feet in water containing a few drops of
"CONDY'S FLUID."
All trace of Odour instantly disappears.
Of all Chemists. 1/6, 8 oz.; 20 oz. 3/-
Insist on having Condy's Fluid.
CONDY'S FLUID CO., Goswell Road, London.

PUBLIC AMUSEMENTS.

GAIETY THEATRE.
TO-NIGHT AT 7.45, MATINEE SATURDAY, 2.30.
ENORMOUS SUCCESS
OF THE RATHMINES AND RATHGAR MUSICAL SOCIETY,
In Edward German's Celebrated Comic Opera,
"TOM JONES"
FULL CHORUS AND AUGMENTED ORCHESTRA.

GAIETY THEATRE.
Next week, Six Nights, Matinees Wed. & Sat., 2.30,
THE GEO. EDWARDES' DALY'S THEATRE,
LONDON PRODUCTION,
(UNDER THE DIRECTION OF GEORGE GRAVES)
PERSONAL APPEARANCE OF
GEORGE GRAVES
IN THE FAREWELL VISIT OF
The Most Successful of all Musical Comedies,
"THE MERRY WIDOW."
OLGA CHESTER As "THE MERRY WIDOW." EVAN THOMAS As "DANILO."
W. H. RAWLINS As "NISCH." FLORA COURTENAY As "FROU-FROU."
And
GEORGE GRAVES,
As "POPOFF" (HIS ORIGINAL PART).
USUAL PRICES. NOW BOOKING.

OLYMPIA THEATRE
(LATE EMPIRE).
TWICE NIGHTLY .... 7 AND 9.
THE ENORMOUSLY SUCCESSFUL REVUE,
"WINNERS OF 1925."
A NOVEL ENTERTAINMENT IN 12 EVENTS.
Powerful Cast includes
HUGH OGILVIE, RUBY STEWART, JACK HOLDEN, JOSE GORAY, ETC.
Box Office, 11-4. 'Phone 3208.

ABBEY THEATRE.
LAST WEEK OF SEASON.
TO-NIGHT AND FOLLOWING NIGHTS at 8.
MATINEE SATURDAY, 2.30.
"THE PROPOSAL."
A Jest, in One Act, by Anton Tchehov.
"FANNY'S FIRST PLAY."
By George Bernard Shaw.
Booking at Theatre. 'Phone—3268.

QUEEN'S THEATRE.
TWICE NIGHTLY .... 6.45 and 9
CALVERT PRODUCTIONS PRESENT
"SURPRISES."
Star Cast including Frank Preston and Gus Hamilton, Alf Harlan, Arthur Ronald, Full London Beauty Chorus.
Special Notice.—Reduction in Prices for Summer Season:—Dress Circle, 2/4; Parterre, 1/3 (including Tax). No Extra Charge for Booking. Upper Circle, 9d.; Gallery, 6d. (including Tax).
Booking Office open from 11 a.m. 'Phone 3016.

THE CARLTON.
ELINOR GLYNN'S
"HIS HOUR."
Featuring Aileen Pringle and John Gilbert.

PRINCESS, RATHMINES.
DOUGLAS MACLEAN in
"GOING UP."
A Wonderful Aeroplane Stunting Film.
Thursday—SPECIAL—"TRILBY."

THE METROPOLE.
VIRGINIA VALLI and PERCY MARMONT, in
"K—THE UNKNOWN."
A Mystery Drama from the Novel "K," by MARY ROBERTS RINEHART.
FAMOUS MUSIC MASTERS SERIES:
"BEETHOVEN."
"Minuet in G," "Sonata Pathetique," "Country Dance," "Sonata in G Sharp Minor."
OFFICIAL PICTURES OF THE
CUP FINAL,
SHEFFIELD UNITED v. CARDIFF CITY.

PUNCHESTOWN EVENT.
VETERINARY COLLEGE
CINDERELLA DANCE
Will be held in
THE METROPOLE BALLROOM,
TO-NIGHT.
MR. W. A. MANAHAN'S BAND
(Personally Conducted).
DANCING, 8-12. TICKETS, 5/-.
EVENING DRESS.
Hon. Secs. { M. A. MOLLOY, V. G. HINDS.

NINE ARTS BALL
(FANCY DRESS),
METROPOLE BALLROOM,
NEXT FRIDAY, 9-4.
BEAUTIFUL TABLEAUX.
HANDSOME PRIZES.
Tickets 25/- (including Supper), on Sale at the Metropole, Pigott's, Jammet's, or from the Secretary, 57 Lower Baggot street. Tel. 1851.
By request, a few tables are being reserved in the Balcony. Applications should be made at once to the Secretary.

GRAND CENTRAL CINEMA.
SIR RIDER HAGGARD'S STORY,
"THE MOON OF ISRAEL."
STUPENDOUS, THRILLING.
HEAVEN'S MAJESTY UNITED WITH THE TENDEREST OF HUMAN FEELINGS.
WONDERFUL SPECTACLE.
Showing at 2, 4.15, 6.30, and 8.45.

ROYAL IRISH ACADEMY OF MUSIC.
ANNUAL DISTRIBUTION OF MEDALS, &c.,
AND
PRIZE-WINNERS' CONCERT,
TO-DAY (WEDNESDAY), 29th APRIL, 8 P.M.,
METROPOLITAN HALL, LOWER ABBEY STREET.

HIBERNIAN BAND OF HOPE UNION.
TWENTY-FOURTH ANNUAL
MAY MUSICAL FESTIVAL
IN THE
METROPOLITAN HALL,
LOWER ABBEY STREET, DUBLIN,
FRIDAY EVENING, 1st MAY,
1925, AT 7.30 O'CLOCK.
CHILDREN'S CHOIR OF 200 VOICES.
CONDUCTOR: MR. J. ROBERTSON COADE.
VOCAL SOLOS, RECITATIONS, ETC., BY PRIZE-WINNERS.
Tableau: "CROWNING THE MAY QUEEN," With MAYPOLE DANCE by Pupils of St. James's Girls' School.
ACTION SONGS, GYMNASTIC DISPLAY, etc., etc.
ADMISSION: Reserved Seats and Balcony ... 1/6. Unreserved Seats .... 1/-.
CHILDREN HALF-PRICE. Doors Open at 6.45.

GRAFTON SCHOOL OF DANCING.
Under Direction of
MISS KATHLEEN HARRIS.
AN ENTERTAINMENT
Will be held in the
TOWN HALL, RATHMINES,
WEDNESDAY, 6th MAY,
Commencing 7.45.

ATHY 75-MILE ROAD RACE
FOR THE DUNLOP CUP,
Promoted by
ATHY MOTOR CYCLE AND CAR CLUB,
For Motor Cycles only.
16th MAY, 1925.
ROADS CLOSED FROM 2 p.m. to 4.30 p.m.
All Entries to be sent to F. A. YOUELL (Hon. Sec.) on or before 2nd MAY NEXT. Entries Close definitely MONDAY, 4th MAY, 1925.

CINDERELLA DANCE
(Evening Dress).
TO-NIGHT, 8.30 to 1, MILLS' HALL.
By Ticket, or at Door, 5/- (including Refreshments),
In aid of
ANIMALS WELFARE WEEK.

NOTICE TO MEMBERS OF
RAILWAY AND STEAMSHIP COMPANIES
IRISH CO-OPERATIVE ASSOCIATIONS
IRISH CIVIL SERVICE GUILD
FARMERS' CO-OPERATIVE UNION
IRISH LOCAL GOVERNMENT OFFICIALS UNION.
ST. JAMES'S GATE CO-OPERATIVE SOCIETY
NURSES OF ALL HOMES AND INSTITUTIONS
CO-OPERATIVE GUILD. W. and R. JACOB and CO.
The usual facilities on presentation of cards. The utmost service rendered to members.
SPECIAL OFFERS ALL THIS WEEK.
THE GRAFTON STORES,
GRAFTON STREET, DUBLIN.

PUBLIC AMUSEMENTS.

THEATRE ROYAL.
6.45 .... TWICE NIGHTLY .... 9.0.
SPECIAL RETURN VISIT!
DAVE DAVIS presents the famous
SWANEE MINSTRELS.
A DUBLIN LADY, The Aquatic Marvel,
NIOBE,
Talks, Sings, Eats, and performs other sensational feats under water.
SHISHTL'S THE TERRY TWINS, ROSIE LLOYD, FOY & FEY, FOSTER KERSHAW,
A New Feature Act Par Excellence,
HOUSTON SISTERS.

LA SCALA THEATRE.
SPECIAL ATTRACTION.
"DAUGHTERS OF THE DESERT,"
Featuring
MARIA JACOBINI and BARRY LIEDTKE.
A Story of a Bedouin's Love.
Full Supporting Programme.
Orchestra.

THE GRAFTON.
ALL WEEK
"FOR SALE,"
Featuring
CLAIRE WINDSOR, ADOLPHE MENJOU,
And
MARY CARR.
SHOWING AT 2.35, 5, 7.5, 9.10.

FEIS CEOIL, 1925.
MAY 4th-9th.
COMPETITIONS IN
METROPOLITAN HALL,
ABBEY LECTURE HALL,
SCOTCH CHURCH HALL.
Admission, 2/-. Competition Season Ticket, 10/6.

DANCES THIS WEEK,
IMPERIAL BALLROOM (CLERYS).
TO-NIGHT and SATURDAY, at 8 p.m.
TICKETS 5/- EACH. EVENING DRESS.
ADELAIDE ORPHEUS BAND.
T. LEGGETT BYRNE.

LEGAL NOTICES.

SAORSTAT EIREANN.
IN THE COURT OF THE RAILWAY TRIBUNAL.
RAILWAYS ACT, 1924.
In the Matter of
THE STANDARD TERMS AND CONDITIONS OF CARRIAGE OF THE GREAT SOUTHERN RAILWAYS COMPANY.

Whereas the Great Southern Railways Company has, in pursuance of Section 40 of the Railways Act, 1924, submitted to the Railway Tribunal PROPOSED STANDARD TERMS AND CONDITIONS OF CARRIAGE.

(1) of Merchandise at Company's Risk Rates.
(2) of Merchandise at Owner's Risk Rates and Merchandise which is accepted at Owner's Risk only.
(3) of Live Stock at Company's Risk Rates and at Owner's Risk Rates.
(4) of Damageable Goods not properly protected by packing.

And whereas the said Proposed Standard Terms and Conditions were duly published in the manner prescribed by the Railway Tribunal.

And whereas by a Public Notice of the 11th day of March, 1925, the Railway Tribunal intimated that parties desiring to be heard upon the consideration of the said proposals should lodge their objections with the Registrar on or before the 23rd day of April, 1925.

And whereas objections to the said Proposed Terms and Conditions have been so lodged.

Notice is hereby given that the Court of the Railway Tribunal will sit at the Council Chamber, City Hall, Dublin, on Tuesday, the 12th day of May, 1925, at 11 a.m., for the purpose of considering the said Proposed Terms and Conditions together with the objections thereto lodged as aforesaid.

Dated this 28th day of April, 1925.
JOHN O'BRIEN,
Registrar of the Railway Tribunal.
3 Upper Castle Yard, Dublin.
31/G9485. W.H.Co.

STATUTORY NOTICE TO CREDITORS.
In the Goods of
SARAH KELLY, late of Windmill Hill House, Rathcoole, in the County of Dublin, Widow, Deceased.

Notice is hereby given, pursuant to the Statute 22 and 23 Vic., cap. 35, that all persons claiming to be creditors of or otherwise to have any claims or demands upon or against the estate of the said Sarah Kelly, who died on the 16th day of March, 1925, are hereby required on or before the 3rd day of June, 1925, to furnish (in writing) particulars of all such claims or demands to the undersigned Solicitors for Hugh Hanlon, of Redgap, Rathcoole, in the County of Dublin, Farmer, and Patrick O'Carroll, of Rathcoole aforesaid, Shopkeeper, the Executors named in the Will of the said Deceased, and to whom Probate of the said Will was granted on the 23rd day of April, 1925.

And notice is hereby further given that after the said 3rd day of June, 1925, the said Executors will proceed to distribute the assets of the Deceased, having regard only to the claims and demands of which notice shall have been given as above required.

Dated this 28th day of April, 1925.
DOBBYN and McCOY, Solicitors, 168 Lower Gardiner street, Dublin.

Gazette Notice—Adjudication—Public Sittings—17.
SAORSTAT EIREANN.
HIGH COURT OF JUSTICE
IN BANKRUPTCY.

PATRICK THORNTON, of Clonniffe, Moycullen, County Galway, Farmer, was, on the 20th day of April, 1925, adjudged Bankrupt.

Public Sittings will be held before the Court, at the Law Courts, The Castle, Dublin, on Friday, the 22nd day of May, 1925, and on Friday, the 5th day of June, 1925, at the hour of eleven o'clock in the forenoon, whereat the Bankrupt is to attend, and to make a full disclosure and discovery of his estate and effects. Creditors may prove their debts, and at the First Sitting choose a Creditor's Assignee. At the Last Sitting the Bankrupt is required to finish his examination.

All persons having in their possession any property of the Bankrupt should deliver it, and all debts due to the Bankrupt should be paid, to A. G. Hollinshead, Official Assignee, Law Courts, The Castle, Dublin, to whom creditors may forward their affidavits of debt.

W. A. COBBE, Acting Deputy Registrar.
BENNETT THOMPSON and EDWARDS, Solicitors, 12 Molesworth street, Dublin.

IN THE GOODS OF
JOHN BOLTON, late of "Glensavage," Stillorgan, Blackrock, Co. Dublin, and formerly of "Grenagh," Avoca avenue, Blackrock, aforesaid, Merchant, Deceased.

Take notice that on the expiration of eight days from the date hereof an application will be lodged for Letters of Administration with the Will annexed, dated the 24th day of December, 1877, of the above named Deceased, who died on or about the 13th day of December, 1883, and unless a Caveat has been entered thereto in the Principal Probate Registry, Dublin, a grant may be issued to William Henry Bolton, of Lord Romney's Hill, Maidstone, Kent, England, gentleman, the lawful son and surviving residuary legatee and devisee.

Dated this 28th day of April, 1925.
COLLIS and WARD, Solicitors, 13 Clare street, Dublin.

IN THE GOODS OF
MRS. ROSANNA BUTTERFIELD, late of 17 Upper Grand Canal street, Dublin, Widow, Deceased.

Take Notice that, pursuant to the 22nd and 23rd Vic., cap. 35, all persons claiming to be creditors, or otherwise to have any claim or demand against the assets of the above-named Rosanna Butterfield, Deceased, who died on the 17th January, 1925, are hereby required, on or before the 10th day of May, 1925, to furnish (in writing) particulars of such claims or demands to the undermentioned Solicitors for the Administrator, and in default the Administrator will proceed to distribute the assets of the said Deceased, having regard only to the claims, notice and and particulars of which shall have been given, as above required.

Dated, 20th day of April, 1925.
FRANKS and OULTON, Solicitors for said Administrator, 21 Lower Fitzwilliam street, Dublin.

RAILWAYS.

GREAT SOUTHERN RAILWAYS.
PUNCHESTOWN RACES,
SPECIAL EXPRESS TRAINS.
ON TO-DAY

Special Express Trains will leave Kingsbridge at 11.15 a.m. and 11.45 a.m. for Naas, returning at 5.50 p.m. and 6.0 p.m.

FIRST CLASS. THIRD CLASS.
Return fares 8/- 4/-
available for day of issue only.

Tickets at above fares will also be issued to Naas by 10.0 a.m. from Kingsbridge.

On each day return tickets at single fares, available for return on either date, will be issued to Sallins or Naas from Cork, Limerick, Clonmel, Cashel, Nenagh, Birr, Mountmellick, Waterford, Kilkenny, Athlone, Banagher, Tullow and intermediate stations. Passengers from Tullow and intermediate stations can also obtain the cheap tickets to Harristown if desired.

On each day the 11.40 a.m. ordinary train from Tullow will be altered to leave at 11.0 a.m. and run correspondingly earlier to Sallins.

The 8.0 a.m. ordinary train from Cork and the 5.0 p.m. from Kingsbridge will call at Sallins each day of the races.

M. F. KEOGH, General Manager.
Kingsbridge Station, Dublin.
April, 1925.

ADVERTISEMENTS.

The following is the order of Advertisements in to-day's *Irish Times*:—

First Page.	Sixth Page.
Births, Marriages and Deaths.	Amusements.
Education.	Railways.
Hotels.	Legal Notices.
Horses.	Contracts.
Second Page.	Public Notices.
Cycles and Motor Cars.	Twelfth Page.
Lost and Found.	Auctions.
Situations Vacant and Wanted.	Houses and Lands.
Medical.	Shooting, &c.
Tuitions.	[illegible]
Third Page.	Horses.
Specific Articles for Sale and Wanted.	Business Premises.
Garden, Poultry, Dairy, &c.	[illegible]
Furniture.	Houses to Let and Wanted.
Music, Pianos, &c.	Apartments to Let and Wanted.
Dress for Sale & Wanted.	[illegible] Miscellaneous.

PUBLIC NOTICES.

GIFT DAY AND SALE,
AT MISSION BUILDINGS,
TOWNSEND STREET,
ON BEHALF OF THE HUNDREDS OF POOR CHILDREN WHO ATTEND OUR OUT-DOOR SCHOOLS
TO-DAY AND TO-MORROW,
APRIL 29th AND 30th.
HOURS—2.30 to 9 p.m.
COME AND HELP.

THE
SURVEYORS' INSTITUTION
(IRISH BRANCH).
ANNUAL GENERAL MEETING,
TO-MORROW (THURSDAY),
30th APRIL,
11.30 o'clock.
110 GRAFTON STREET.

A LECTURE ON
CHRISTIAN SCIENCE
WILL BE GIVEN AT
35 MOLESWORTH STREET,
Under the auspices of First Church of Christ, Scientist, Dublin.
On TO-MORROW (THURSDAY) EVENING,
30th APRIL, 1925, at 8 o'clock,
By DR. JOHN M. TUTT, C.S.B.,
OF KANSAS CITY, MISSOURI,
Member of the Board of Lectureship of The Mother Church, The First Church of Christ, Scientist, Boston, Mass.
DOORS OPEN AT 7.30 p.m.
ALL CORDIALLY INVITED.
ADMISSION FREE.

THE
ADELAIDE HOSPITAL
(INCORPORATED),
DUBLIN.
THE 67th ANNUAL GENERAL MEETING
Will be held in the BOARD ROOM of the Hospital On WEDNESDAY NEXT, 6th MAY, at 4 p.m.
Subscribers are asked to note that special Invitation Cards are not being issued this year, but all friends of the Hospital are invited to attend.
The Meeting will be Open to the Public.
Tea at the conclusion of the Meeting.

NOTICE BY THE REVENUE COMMISSIONERS.
STAMP DUTY ON RECEIPTS.

It has come to the knowledge of the Revenue Commissioners that there is widespread evasion of the law relating to the stamping of receipts for sums amounting to £2 or upwards, both on the part of trading firms and of individuals. The attention of the public is, therefore, directed to the following provisions of the Stamp Act, 1891:—

Section 103:
"If any person
(1) Gives a receipt liable to duty and not duly stamped; or
(2) In any case where a receipt would be liable to duty, refuses to give a receipt duly stamped; or
(3) Upon a payment to the amount of Two Pounds or upwards gives a receipt for a sum not amounting to Two Pounds, or separates or divides the amount paid, with intent to evade the duty;
he shall incur a fine of Ten Pounds."

Section 102:
"A receipt given without being stamped may be stamped with an impressed stamp upon the terms following, that is to say:—
(1) Within fourteen days after it has been given, on payment of the duty and a penalty of Five Pounds;
(2) After fourteen days, but within one month, after it has been given, on payment of the duty and a penalty of Ten Pounds,
AND SHALL NOT IN ANY OTHER CASE BE STAMPED WITH AN IMPRESSED STAMP."

Section 101:
"(1) For the purposes of this Act the expression 'receipt' includes any note, memorandum or writing, whereby any money amounting to Two Pounds or upwards, or any bill of exchange or promissory note for money amounting to Two Pounds or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of Two Pounds or upwards is acknowledged to have been settled, satisfied or discharged, or which signifies or imports any such acknowledgment, or whether the same is or is not signed with the name of any person.

(2) The duty upon a receipt may be denoted by an adhesive stamp, WHICH IS TO BE CANCELLED BY THE PERSON BY WHOM THE RECEIPT IS GIVEN BEFORE HE DELIVERS IT OUT OF HIS HANDS."

In the cases which have come to the notice of the Commissioners up to the present they have not inflicted the full penalties provided by the law, but, as they have reason to believe that evasion of the law is widespread, they hereby give notice that in future the full penalty will be exacted.
31/G.9482. W.H.Co.

SAORSTAT EIREANN.
APPOINTMENT OF INDUSTRIAL INSPECTORS
(Factory and Workshop Acts and Trade Boards Acts).

The Department of Industry and Commerce invites applications for at least four vacancies for Industrial Inspectors, salary (pensionable) for men, £150 to £400, plus bonus, and for women, £120 to £300, plus bonus. Age limits, 25 to 45. Appointments will be by Selection Board set up by the Civil Service Commissioners. Preference will be given to ex-Army candidates.

Further particulars and forms of application can be obtained from the Secretary, Department of Industry and Commerce, Lord Edward street, Dublin.

Latest date for receiving completed forms of application, 15th May, 1925.
31/G.9488. W.H.Co.

COUNTY DUBLIN COUNTY COUNCIL.
UNIVERSITY SCHOLARSHIPS, 1925.
LEAVING CERTIFICATE EXAMINATION.
TO ALL WHOM IT MAY CONCERN.

"Students desirous of competing for University Scholarships PROVIDED BY THE COUNTY DUBLIN COUNTY COUNCIL, AND WHO DO NOT SATISFY THE CONDITIONS OF THE PROGRAMME AS TO PURSUING AN APPROVED COURSE OF STUDY AS PUPILS OF A SECONDARY SCHOOL, may be admitted to the Intermediate Commissioners' Leaving Certificate Examination at the request of the Council for the purpose of competing for these Scholarships. These students will not be eligible for the award of the Secondary Leaving Certificate.

Applications for admission to the Examination should be made on the prescribed form, copies of which may be had on application, and should reach the undersigned not later than 3 p.m. on the 12th day of May, 1925.

By Order.
SEAMUS UA LAOIDHLEIS,
An Runaidhe.
County Council Offices,
Secretary's Department,
11 Parnell square, Dublin.

ROYAL HOSPITAL FOR INCURABLES.
ELECTION FOR MALE PATIENTS.

There will be an Election at this Hospital on TUESDAY, 19th MAY, 1925, at 9.30 a.m., for MALE PATIENTS.

Forms of Application for Admission may be had at the Hospital.

N.B.—The Forms must be sent to the Hospital, completed and signed by the Applicant on or before Friday, 8th May, 1925, which will be the last day for the Medical Examination of Applicants at the Hospital.

By Order. WALTER V. JONES, Registrar.

CONTRACTS.

THE DUBLIN BOROUGH COMMISSIONERS hereby invite Tenders for Boot Repairs for the period ending 31st March, 1926. Particulars obtainable at Supplies Department, Lord Edward street. Tenders, endorsed "Boot Repairs," should be lodged at Supplies Department not later than 12 noon on Friday, 8th proximo.
28/4/1925. JOHN J. MURPHY, Town Clerk.

WEATHER FORECAST.

General Inference.—Pressure is high to the north and west of the British Isles and low to the south and east. Winds will be between north-east and north, with cold, unsettled weather.

N.W. and N.E. Ireland.—Wind north-east to north, moderate or fresh locally; variable sky; cold showers; visibility good; cold.

S.E. and S.W. Ireland.—Wind north-east to north, moderate or fresh locally; mainly fair, apart from local showers; visibility good; rather cold.

All Irish Seaboards.—Wind north to north-east, moderate to fresh locally; variable sky; some showers; visibility good; sea moderate.

Dixon and Hempenstall, Barometer and Thermometer Makers, 12 Suffolk street, Dublin.—(Advt.)

BAROMETER.
Dublin—Tuesday (5 p.m.) .... [illegible]

SUN (NEW TIME).
Today...... Rises 5.25 Sets 8.50
To-morrow ...... 5.24 ...... 8.52
Lighting-up Time 9.20

HIGH WATER.
Dublin.
Today...... Morning 4. 8 Afternoon 4.22
To-morrow ...... 4.53 ...... 5.17

The Irish Times

WEDNESDAY, APRIL 29, 1925.

NEWS SUMMARY.

IRELAND.

Mr. Joseph Devlin and Mr. Thomas McAllister, two Nationalist members, took their seats in the House of Commons of Northern Ireland yesterday, and participated in the debate on the Land Bill.—(Page 7.)

GREAT BRITAIN.

Mr. Churchill introduced his Budget in the House of Commons yesterday.—(Pages 5 and 7.)

A report of the Comptroller and Auditor-General issued in London last night states that there was a loss of £3,395 on the year's working of the National Stud Farm at Tully, County Kildare.—(Page 8.)

ABROAD.

In the course of the Malabar Hill murder trial yesterday Mumtaz Begum said that she was a prisoner at the Court of Indore for ten years.—(Page 8.)

Speaking in the House of Assembly, Capetown, yesterday, General Hertzog, the Nationalist Prime Minister, expressed the view that the secession of the Union of South Africa from the British Commonwealth would be a flagrant mistake and a national disaster.—(Page 8.)

Field-Marshal von Hindenburg will be inaugurated as President of Germany on May 9th. Party opinions of the likely trend of events are in direct conflict.—(Page 8.)

SPORTING.

At Punchestown yesterday Ingomar won the Prince of Wales' Plate, Amberwave the Maiden Plate, School Girl the Tickell Cup, Alice Whitethorn the Kildare Hunt Cup, Brown Ivy the Governor-General's Cup and Shingled Shorter the Drogheda Plate.—(Page 10.)

At Newmarket Phanarite won the First Spring Two-Year-Old Stakes.—(Page 10.)

At Ayr Cross Appeal won the Eglinton Handicap.—(Page 10.)

FINANCIAL.

London Stock Markets were quiet, pending Budget changes. British Rails improved.—(Page 11.)

Money was in active demand, and loans commanded from 4 to 5 per cent. Discounts were firm. Gold recovered slightly in price on the set-back in sterling.—(Page 11.)

Dublin Market was steady. National Loan recovered portion of the deducted dividend at 94, and Bank Stock was unchanged. Guinness rose 5-16 to 64.—(Page 11.)

Mr. Churchill's Budget.

Mr. Winston Churchill's first Budget was awaited with keen interest by the whole British people, and those who expected big things from the new Chancellor have not been disappointed. It is, in many respects, a simple Budget, but it contains features which must appeal at once to the imagination of the people. It is calculated not only to foster the trade of the country, but also to inaugurate a new era of social reform. In the short time at his disposal Mr. Churchill has done remarkably well, and when he sat down yesterday after a two hours' speech even the ranks of Socialism could scarce forbear to cheer. On the year's working the Chancellor found himself with a realised surplus of some three and a half million pounds. He estimated for an expenditure during the current year of £799,400,000, or nearly ten million pounds in excess of last year's figure, and for a revenue, on the existing basis of taxation, of £826,000,000, consisting of £711,500,000 tax and £114,500,000 non-tax revenue. The estimated surplus, therefore, is £26,600,000. In order to increase this sum by, roughly, ten million pounds, Mr. Churchill has decided to impose import duties on silks of all kinds, artificial as well as natural, and to restore the famous McKenna duties on imported motor cars and musical instruments. He has placed a purely protective tariff of £4 *per* hundredweight on hops for a period of four years. The "implementing" of the resolutions which were passed at the Imperial Conference in the autumn of 1923 completes his programme so far as import duties are concerned. The duty on dried fruits will be abolished, preferential rates on tobacco and wines will be increased, and sugar will be replaced on the preference list for a period of ten years.

These new duties bring Mr. Churchill's surplus to about £36,830,000. He proposes to use this sum, in the first place, to reduce the income tax, which hitherto has stood at four shillings and sixpence in the pound. He has achieved this object in a very ingenious way. The standard rate of income tax is reduced by sixpence—that is to say, to the same level as that of the Free State; but Mr. Churchill has gone further. Realising the obvious fact that the man with the small income suffers heavily under the present system, he has increased the "earned" allowance from one-tenth to one-sixth, and the *maximum* amount of that allowance from £200 to £250, with the result that those who are in receipt of incomes below £1,000 *per annum* will secure relief which will be equivalent on the average to an additional sum of sixpence in the pound. Furthermore, Mr. Churchill has reduced the super-tax. This reduction is made *pari passu* with an increase, of varying amounts, in death duties on all estates between £12,500 and £800,000, and the net result to the nation is the transfer of an annual burden of about £10,000,000 from income to capital. It may be a mournful consolation to citizens of the Free State to discover that they can die more cheaply in this country than in England; but the new income tax regulations leave them still at a disadvantage so far as living is concerned. The reduction in income tax and super-tax will be of enormous benefit to British trade. It will release large sums of money for use in private enterprise, and, with the restoration of the gold standard—which Mr. Churchill announced at the beginning of his speech—the way ought now to be clear for a real revival of industry.

The most novel feature of Mr. Churchill's Budget, however, deals with insurance. Henceforward old age pensions will be granted at the age of sixty-five, without any inquiry in regard to means. All existing restrictions will be swept away, and not only will insured persons be given a ten shilling pension, but widows of those who have contributed for five years will receive a weekly allowance of ten shillings for life, with additional benefits of five shillings for the first, and three shillings for every additional child. The scheme will be contributory. Men will pay fourpence and women twopence a week; employers will pay like amounts, and the balance will be paid by the State at an estimated capital cost of £750,000,000. In eighty years, according to Mr. Churchill, the scheme will be self-supporting, but in the meanwhile contributions will be raised every ten years until they reach a *maximum* of sevenpence *per* week. This is, probably, the most ambitious scheme of State insurance in the history of the world, and Mr. Churchill has done a great service to Conservatism by his courage in putting it into operation. Northern Ireland, of course, will reap the fullest advantage from this new scheme; and for that reason we in the Free State have more than an academic interest in it. We may hope that next year Mr. Blythe will see his way not only to reduce our income tax to the British standard, but also to relieve our old age pensioners of their present disadvantages. A competition in economy and tax reduction between the Free State and Great Britain will be of great benefit to both countries. Mr. Churchill, in aiming at a progressive saving of £10,000,000 a year, with corresponding relief for the taxpayers, offers an excellent lead to Mr. Blythe.

The Northern Parliament.

The opening division in the Northern House of Commons yesterday was taken on a clause of the Civil Pensions Bill. Twenty-seven members supported the Government, and nine voted in the minority—three Labour members, three Independent Unionists, two Nationalists and one representative of the "unpurchased tenants." This division made parliamentary history in Northern Ireland; for it was the first in which all the elements of the new Opposition were represented. The two Nationalists were Mr. Joseph Devlin and Mr. Thomas McAllister, who, by taking their seats yesterday, broke the boycott that had persisted since the foundation of the Northern Parliament. It was a foolish and barren boycott, as Mr. Devlin admitted, last Saturday, to a Nationalist deputation in Belfast. He said then that no good purpose could be served by a further disfranchisement of his constituents, and he made an admirable statement of the motives which had impelled him to take his seat. He believes that his presence in Parliament will promote a "beneficial *rapprochement*" between the Protestants and Roman Catholics of the North, which will tend ultimately to "a fraternity of friendship" between North and South. Mr. Devlin mentioned half-a-dozen of the social and economic policies which he hoped to be able to forward in the interests of Northern progress and of national good-will. The reception of his statement by Belfast Unionism is a most encouraging proof of the swift growth of a new spirit in Ulster. If he spoke like Diomedes, the Unionist newspapers replied like Glaucus. They praised his political gifts in the highest terms, sympathised with his aspirations and gave him a hearty welcome to the Northern House of Commons. How much that assembly will gain in liveliness and interest from the presence of an active Opposition was proved within a couple of hours after Mr. Devlin had taken his seat. He is a shrewd fighter, and he made his *début* with an effective attack on the Government's Land Purchase Bill, arguing that it put the Northern tenants in a position greatly inferior to that of tenants in the Free State, and that the Government ought to have got, and could have got, better terms from the Imperial Parliament. Sir James Craig and his colleagues cannot ignore the force of Mr. Devlin's criticism. They may have a sound defence, but now they must take pains to justify their policy in detail, whereas, in the late Parliament, their unchallenged supremacy made them a law unto themselves. The free play of thought in the new Parliament will be an excellent thing for the Government and for the people of Northern Ireland. It will sharpen the Government's wits, will make it more sensitive to popular opinion, will reveal the community of interests among all classes and creeds, and—not last or least—will generate feelings of mutual sympathy and respect that must react happily upon all the relations between North and South. We are confident that the eight other Nationalists who have been elected to Northern seats will not delay to follow the example of Messrs. Devlin and McAllister. An Opposition of seventeen in a House of fifty-two members cannot fail to oxygenate the atmosphere, and to broaden the outlook, of Northern politics.

Small Pox.

In the Midlands of England smallpox has become virtually endemic. The rapid spread of the disease since 1922 has caused grave alarm. Three years ago there was a slight increase in the number of weekly notifications, but in the early months of 1923 there were four cases for one in 1922. During the summer of 1923 an epidemic raged in Gloucestershire, recalling the ravages of the disease in old days before modern sanitation and vaccination attacked the evil. In the first three months of this year the weekly figure has been fifteen times higher than in the corresponding period in 1922, and, while the disease spreads, so, too, it grows in virulence. The Medical Correspondent of *The Times* declares that the neglect of vaccination in many cases is responsible for this menace to the nation's health. "We are rapidly approaching the circumstances," he writes, "in which a really serious and deadly outbreak of smallpox may be expected." Neglect of vaccination is probably more rife in Ireland than in any part of Britain; for, although the law which granted exemption to conscientious objectors to the practice never was extended to Ireland, the law of compulsion was allowed to remain a dead letter. Opponents of vaccination may point to our country's comparative freedom from the scourge, and may declare that the absence of infection from areas like County Wexford, in which vaccination is so largely neglected, proves that modern science can be disregarded. They should remember, however, by what means our country was rid of the plague, and should consider whether an unvaccinated population can hope to escape a mortal toll if infection once should gain a footing.

A West African King.

Most of the chocolate consumed among us is a product of the Gold Coast. There, during the visit paid by the Prince of Wales to Ashanti, a situation occurred which justifies description by the over-used epithet of dramatic. A palaver of native chiefs was held at Kumasi as a welcome for the heir to the Imperial Throne. Under the blinding African sun, and to the wild native music, the barbaric chieftains paid their homage to the white prince. From a point of vantage there gazed down upon this brilliant scene a dusky middle-aged gentleman attired in European dress. He took no part in the ceremony, this mild spectator; but there was a time when he stood in the Prince's place and received bloody tributes from still savage subjects. Once he was King Prempeh, who twice made war upon the British Empire, and sacrificed his captives before the fetish tree. Old Kumasi was burned—to-day a new and prosperous city has arisen—and the Golden Stool of Ashanti sovereignty was carried to Britain, while Prempeh was deposed and carried into captivity. He spent twenty-seven years in exile, and was allowed recently to return to his native country, a humbled man, to receive a house and small farm on which to spend his declining years. In exile Prempeh came to accept the Christian faith, and he is said to have no ambition save to spread among his whilom subjects the ideals to which barbarism slowly surrenders throughout the world. What were the thoughts of the deposed monarch as he watched his people's demonstration of loyalty to the new order?

AN ENJOYABLE DAY.

FASHIONABLE THRONG IN THE STANDS.

(FROM OUR LADY CORRESPONDENT.)

"Well, we've all enjoyed the day." That was the universal refrain of the crowds on their homeward way from Punchestown yesterday. Despite gloomy prophecies about the day, the weather proved much better than was anticipated, and, though a shower of rain fell at an unwelcome moment, there was really no cause for grumbling. Although many changes have taken place in recent years, and numerous old familiar faces are missed from the gathering, particularly in the Hunt Stand enclosure, Punchestown possesses a vitality that makes good under all conditions.

There was a large gathering in the Hunt Stand and Grand Stand enclosures long before the time for the first race, and the crowds that made the journey to the course by motor must have constituted a record. The lateness of the spring was probably responsible for the sombre colours prevailing in the enclosures. Winter costumes and even fur coats were extensively patronised by the majority of the ladies present, while those who favoured more spring-like attire must have found the keen wind somewhat trying. Many attractive examples of the new millinery were seen and admired, especially the bright red and the jade green *cloches* worn with black or dark costumes.

The portion of the Hunt Stand formerly allocated to the Viceregal party, but now renamed "The Stewards' Stand," was well filled during the day, the Governor-General and a party from the Viceregal Lodge and several members of the Government being amongst the occupants.

THE ATTENDANCE.

Amongst those present were:—The Marquis and Marchioness of Headfort, Lady Milicent Taylour, the Earl and Countess of Mayo, Viscount and Viscountess Powerscourt, the Hon. Doreen Wingfield, Lady Eva Forbes, Lord Southampton, Lord Bellew, Lord and Lady Digby, Lord HolmPatrick, the Hon. Sybil Hamilton, Lady Hemphill, Sir Thomas and Lady Edina Ainsworth, Major Dermot McCalmont and Lady Helen McCalmont and party, General Sir Bryan and Lady Mahon, Sir Walter and Lady Nugent, Lady Weldon, Sir Anthony and Mr. T. Weldon, the Hon. J. Stern, Mr. and the Hon. Mrs. Baring, Sir John Arnott, Captain and Mr. Arnott, Mrs. Van Cutsem, the Hon. Mrs. Dewhurst, Sir R. and Lady Coote, Sir Christopher and Lady Nixon, the Misses Nixon, General and Mrs. Waldron, Mr. Dermot Doyne, Sir Emerson Herdman, General and Mrs. Smith Bingham, Mr. Smith Bingham, Baron de Robeck, Colonel and Mrs. Honner, Captain Honner, Captain and Mrs. Greer, Mr. and Mrs. Morrogh Ryan, the Hon. Mrs. Preston, Miss Kenny, Colonel and Mrs. Barton and party, Senator W. Yeats and Mrs. Yeats, Senator O. St. J. Gogarty and Mrs. Gogarty, Lady Chance and party, Colonel and Mrs. Clements, Mr. and Mrs. North Bomford, Captain and Mrs. Maude, the Misses Maude, Captain Boyd Rochfort, V.C., and Mrs. Boyd Rochfort; Mr. and Mrs. E. L. O'Brien, Mr. J. O'Brien and Miss Audrey O'Brien, Mr. and Mrs. Dalgety.

Mr. and Mrs. Lindsey Fitzpatrick, Captain Fowler, Captain and Mrs. F. Brooke, Colonel Newbold, Captain and Mrs. Naper, Mr. W. Fennell, Mr. and Mrs. Evans, Mr. and Miss Calthorpe, Mr. W. Fitzgerald, Mr. R. D. Jameson, Miss Jameson, Mr. G. N. Barker, Miss Grattan Esmonde, Miss Pilkington, Miss C. Stopford, Colonel Graham and party, Mr. F. H. Farrell, Mr. J. O'Connor, Miss Langrishe, Mr. and Mrs. Shackleton, Mr. Brierly, Mr. and Mrs. Hum Bland, Captain Brassey, Colonel and Mrs. F. Blacker, Mr. Gisburne, Mr. and Mrs. Levins Moore, Mrs. Read, Mr. Booth, Mr. J. and Mrs. B. O'Reilly, Mr. A. P. Pollock, Captain Brassey, Dr. H. Wright, Miss Ferris, Colonel and Mrs. J. B. Batten, Mr. D. Pack Beresford, Mr. H. Pack Beresford, Mr. and Mrs. Brewster, Mr. C. Wallis, Captain and Mrs. Bernard Daly, Mrs. Croft, Mr. and Miss Daly, Surgeon and Mrs. MacArdle, Mr. Mercer, Miss Cooney, Mr. J. J. Maher, Miss Knox, Dr. and Mrs. Bethel Solomons, Colonel and Mrs. Hackett, Major Cape, Mr. Newton, Mr. Maxwell Arnott, Colonel Hughes, Mr. Sweetman, Mr. and Miss McNamara, Mr. Wrench, Mr. and Mrs. Maconchy, Colonel McCabe, Mr. and Mrs. Bolton, Captain and Mrs. Goulding, Mrs. and Miss Meade Coffey, Mr. Newbolt, Colonel de Burgh, Mr. Seymour, Miss M. Connolly, Major Richards, Captain Dobbs, Colonel and Mrs. Colthurst, Miss Colthurst, Major and Mrs. Alexander, Captain French, Mrs. Beatty, Colonel Townshend, Mr. Baggally, Miss O'Reilly, Mr. and Mrs. Burrowes.

Colonel Hawkins, Mr. and Mrs. Black, Mrs. Loveday, Major and Mrs. Mitchell, Mr. C. Martin, Dr. and Mrs. O'Reilly, Dr. and Mrs. Maunsell, Colonel and Mrs. Newman, Mrs. G. C. Greene, Miss Eastwood, Mr. and Mrs. Noel Guinness, Miss Guinness, Mr. Watt, Mrs. J. D. Wardell, Captain and Mrs. Wardell, Captain and Mrs. H. de Burgh, Colonel and Mrs. Grattan Bellew, Mr. and Mrs. Lockwood, Miss Tremayne, Mrs. Moorhouse, Captain Croker, Mr. and Mrs. Murdock, Mr. and Mrs. D'Arcy, Mrs. Vesey, Señor Seropian, Mrs. and Miss Jellett, Mr. and Mrs. Aylmer, Mr. T. Gilpin, Mr. Leonard Poë, General McMahon, Captain Jackson and party, Captain de Robeck, Mr. H. Whitworth, M.F.H.; Miss Lynch, Captain Whitehead, Miss Lonsdell, Mr. Sinclair, Mr. and Mrs. Odlum, Mr. Murray, Mrs. and Miss Cavanagh, Mrs. and Miss Buxton, Major and Miss Falconer, Mr. Hall Dare, Captain Nugent, Major Lakin, Captain and Mrs. Dunne, Miss Leigh, Mrs. D'Olier, Major Watson, Captain Davies, Mr. and Mrs. Barbour, Mr. Holden, Mr. O'Connor, Miss Culshaw, Mrs. Barrett, Miss Shaw Hellier, Mr. Trumbell, Mr. and Mrs. Leonard, Mrs. Irwin, Captain Gore, Mr. and Mrs. Wise, Mrs. Comyn, Mrs. Knowles, Mrs. and Miss Burkardt, Major Dixon, Major C. Mitchell, Mr. Tyacke, Colonel G. Stacpoole, Mr. H. Ussher, Mr. and Mrs. E. W. Hope-Johnstone, Miss M. Brown, Mr. R. M. Caddell, Mr. H. Beasley, Mr. W. P. Hanly, Mr. F. Barbour, Mr. Smithwick, Major and Mrs. Mainguy, Mr. and Mrs. Balding, Mr. C. Balding, Captain M. E. Dennis, Mr. and Miss Jones, and Mr. and Mrs. Norton.

COURT AND PERSONAL.

It is announced that the King and Queen will visit Aldershot at Whitsuntide, and will stay at the Royal Pavilion. They will arrive probably on Thursday, May 28th, and will return to London on the following Tuesday for the celebration of His Majesty's birthday on June 3rd.

Princess Arthur of Connaught has returned to London, having spent the week-end with Queen Alexandra at Sandringham, where her mother, the Princess Royal, was also staying. Princess Helena Victoria has been abroad for the past month and is expected to return to London on Thursday.

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The Duchess of Norfolk and Lady Rachel Howard returned yesterday from Yorkshire to Norfolk House, where they will be in residence for the season. The Duchess of St. Albans and Lady Alexandra Beauclerk, who have been staying at Lynton, have left for Westward Ho! The Duchess of Roxburgh has left Floors Castle, and will arrive in London to-day. The Duke and Duchess of Northumberland have arrived in London from the country. The Duchess of Buckingham and Chandos held an At Home yesterday at 18 Cadogan Square, London, where she has an exhibition of her paintings in aid of several charities.

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The Duchess of Sutherland arrived in London yesterday from Paris. Owing to a recent attack of laryngitis the Duke of Sutherland is suffering some trouble with his throat, and has been obliged to cancel various engagements.

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The Marquis and Marchioness of Aberdeen and Temair have left Montreal, where they were the guests of Lady Drummond for several days, and have arrived in Ottawa on a visit to the Governor-General and Lady Byng of Vimy at Government House. Lady Beatrix Wilkinson and the Misses Wilkinson are on their way back from the United States, and are expected in England on Friday.

The Marquis and Marchioness Camden have taken a house in Upper Grosvenor street for the London season, and will give a dance there early in June for their daughter, Lady Irene Pratt. The Earl and Countess of Denbigh have returned to London, and will be present to-day at the marriage of Miss Aileen Emmet (Lady Denbigh's niece) and Mr. Alastair Campbell.

Lord and Lady Farnham are in residence at 10 Lowndes street, London, where they will spend the season and will entertain for their second daughter, the Hon. Varena Maxwell, who is to be presented at one of the Royal Courts. Viscountess Harcourt and the Hon. Barbara Harcourt have returned to London from Biarritz. Lady Helen Forbes has returned to her place in Wiltshire from a long stay in Naples and Rome.

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The engagement is announced between Mr. Alastair James Duff Brignell Dand, late of Togston Hall, Alnwick, Northumberland, elder son of the late James Brignell Dand, Inniskilling Fusiliers, and Mrs. Brignell Dand, and Evelyn Ella, only daughter of the late George Pakenham Stewart and Mrs. Stewart, Laughton, Kingstown, Ireland.

The engagement is announced between Lieutenant Rickard Charlie Donovan, Royal Navy, only son of the late R. Donovan, D.L., of Ballymore, Camolin, Co. Wexford, and Mrs. Donovan, and Edith Margaret MacKay, eldest daughter of Mr. and Mrs. Alexander MacKay, of Glencruitten, Oban, Argyllshire.

The marriage arranged between the Rev. Cecil B. Price, M.A., Christ Church, Vancouver, son of Mr. and Mrs. Alfred D. Price, Kintullagh, Orwell Park, and Miss Sybil Mason, daughter of Mr. and Mrs. Francis Mason, Cadboro' Bay, Victoria, B.C., will take place on 30th June in Victoria.

Dr. Bethel Solomons has returned to 42 Fitzwilliam square.

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Dr. J. Falvey, M.D., has taken over the practice of the late Dr. J. P. Garland at 26 Arran quay.

Zoo Cinderella Dance, Metropole Ballroom, Thursday, April 30th, 1925. Tickets, 5s. each, can be obtained at the Metropole, May's, Stephen's Green, or from the Hon. Secretary, 123 Stephen's Green.

The Ball in aid of the Drogheda Cottage Hospital, which was so successfully held on Wednesday of Horse Show week last year, will be held this year on the same day, but on a much larger scale, as the proceeds are to be divided between Mercer's Hospital, Dublin, and the above-mentioned charity.

A number of very smart Two-piece Suits in the newest shades of Repp and Cross-bar Suitings have just arrived at Switzer's Costume Gallery. Suitable for Punchestown. Prices from £5 19s. 6d.

Switzers offer to their customers and the public Stock to the value of £100,000, free of the newly-imposed taxes.

New Hats, Wraps, Silk Ottoman Coats, Showerproofs in Silk Satin and Crêpe de Chine, New Check and Plaid Overcoats, lovely combination effects—At Holmes', George's street. Warehouse open as usual all day to-day.

Lovely Hats in Irish Poplin. Latest models. Moderate prices.—Atkinson's, College Green.

Chancellor and Son, Photographers. New Electric Studio, 7 Grafton street, Dublin.

Madame Renée (now 51A Dawson street) has received special delivery for the Races of Two-piece Suits in Satin, Repp, Kasha, etc.; also many charming Hats.

Tailor-made Coats and Skirts. Latest cut. New Materials. Price from 5½ to 7½ guineas, to order.—F. C. Bryson, 3 Church lane, off College Green.

New two-piece costume in faint rose silk repp with crossbar tucking at Slyne's, Ltd., 71 Grafton street.

PASSENGERS ON ROYAL MAIL STEAMERS.

Arrivals—Miss Furlong, Thomas P. Furlong, C. P. Furlong, Rev. R. Ord Wilson, M. Smiddy, J. Smiddy, E. Smiddy, Mr. and Mrs. R. H. Lapdell, Miss Mary Corcoran.

Departures—N. H. T. Tindal, Miss I. M. Jones, Mrs. B. St. George, Miss C. St. George, Miss C. Morris, Mr. and Mrs. J. H. Hogan, Mrs. and Miss Smith, Miss Ida Starkie, Mr. and Mrs. C. O'Brien, Mr. and Mrs. J. Quigley, Mr. T. Griffin, Mr. H. Duggan, Mr. H. Wigoder, Miss S. Egan, Miss H. M. Lyster, Miss Geary, Miss Nora Egan, Miss Sheila Egan, B. Marks, Alfred H. Toppin, Sheila Tindal, N. Marks, Mrs. James Tierney, Mrs. F. D. Stoker, Miss Helen Tierney, Miss Margaret Tindal, C. G. Furlong, Miss Kathleen Hayden, Miss B. Reilly, Miss Dorothy Reilly, D. S. Pringle, Miss Nora MacDermot, Surgeon-Lieutenant J. B. Horan, R.N.; R. Leonard, E. G. D. O'M. Leahy, D. E. Leahy, E. G. J. M. O'Farrell, R. F. Radcliff, Miss O'Neill Donnellan, Miss Nan O'Neill Donnellan.

Other Arrivals and Departures will be found in "Dublin and the Provinces."

For Punchestown—New Millinery, Coats and Gowns showing this week at McBirney's.

Recent delivery of Two-piece Coat Dresses; also Costumes and Gowns. Prices strictly moderate.—Davis and Co., 45 Grafton street.

Carpets Shaken by Millar and Beatty, Ltd., in their own Carpet Cleaning Works.

Ladies' Habits at summer prices.—Mumford, 18 Suffolk street, Dublin.

Tailor Costumes, Coats and Tunic Suits in New Materials for smart wear. Moderate prices.—Mumford, 18 Suffolk street, Dublin.

Maison Marcel, Ltd., 2 Dawson street, sole agents of the famous beauty products, Marquisette and Rose Laird, of New York. Hair and beauty specialists in attendance. Consultations free.

TO LADIES.—Elastic Stockings, Belts and Medical Appliances. Special department for ladies on 1st floor. Female attendant.—Fannin and Co., 41 Grafton st. Mourning Orders receive prompt attention. 'Phone 4905.—Davis and Co., 45 Grafton street.

TO-DAY'S ENGAGEMENTS.

Gaiety Theatre—"Tom Jones," 7.45 p.m.
Theatre Royal—Varieties, 6.45 to 9 p.m.
Abbey Theatre—"The Proposal" and "Fanny's First Play," 8 p.m.
Olympia Theatre—"Winners of 1925," 7 and 9.
Queen's Theatre—"Surprises," 6.45 and 9 p.m.
La Scala Theatre—"Daughters of the Desert."
Grafton Cinema—"For Sale," 2.35, 5, 7.5, 9.10.
Grand Central Cinema—"The Moon of Israel," 2, 4.15, 6.30 and 8.45 p.m.
Metropole Cinema—"K—the Unknown."
Carlton Cinema—"His Hour."
Princess Cinema, Rathmines—"Going Up."
Royal Academy of Music—Concert at Metropolitan Hall, 8 p.m.
Gift Day and Sale—Mission Buildings, Townsend street, 2.30 to 9 p.m.
Dail Eireann, 3 p.m.
Rathmines Council—New Rates, 10 a.m.
Dublin Union Commissioners, 11 a.m.
Pembroke Urban Council—New Rates, 3.30 p.m.
Bibliographical Society—R.I. Academy, 8 p.m.
Dublin Circuit Court, 11 a.m.
Central Criminal Court, 11 a.m.

LONDON LETTER.

THE BRITISH BUDGET.

59 FLEET STREET, LONDON,
TUESDAY NIGHT.

Sir Frank Nelson was the first member of the House of Commons to arrive in the Lobby this morning in order that he might secure a seat when the House opened at eight o'clock. He had to wait by himself for an hour, and then members began to arrive in rapid succession, until at eight o'clock there was a *queue* of about sixty. Lady Astor arrived at half-past seven. As the gathering grew, chairs were provided from the offices near at hand, and those present amused themselves by reading the morning papers or discussing Budget possibilities. The Labour members held aloof from this informal gathering; for their party alone in the House has room to accommodate a considerable proportion of their numbers.

The House of Commons on a big occasion always presents a striking appearance. This afternoon, as soon as prayers were over, it was seen that both the Government and the Opposition front benches were filled with Ministers and ex-Ministers. Mr. Baldwin sat with a vacant seat reserved for Mr. Churchill by his side. Mr. Macdonald was supported by Mr. Philip Snowden, who had the right of immediate reply to Mr. Churchill. The Conservative benches were packed, while on the two benches sacred to the Liberal Party sat Mr. Lloyd George and several Liberal ex-Ministers.

Setting the Stage.

The Peers' Gallery held more Peers than I remember seeing there before, but Lord Asquith was not among them. Lords Ashfield, Arnold De la Warr, Causton, Novar, Thomson, Kylsant, and Decies found places. Lord Balfour peeped in, but, finding the gallery filled, went away again. In the Distinguished Strangers' Gallery the most notable figure was Sir Edward Clarke, who must surely be the last man to wear "Piccadilly weepers" or mutton chop whiskers with such an air. The Strangers' Gallery was packed by a number of distinguished-looking people. By a quarter-past three the stage was fully set, and only the leading man was wanting. He came in to the accompaniment of hearty cheers at twenty minutes past three, and sat down by the Prime Minister.

Mr. Churchill's Speech.

All through these preliminaries to the event of the day members had been putting questions to different Ministers, but nobody heeded them, and supplementaries were few. After questions a ballot was taken for private members' motions, and, though there was silence for a moment when the names of those successful were announced, the chattering broke out again immediately. Then came a calm. The Speaker stood up and said: "The Clerk will now read the orders of the day." The Clerk responded by "Committee of Ways and Means," while the Serjeant-at-Arms came forward and removed the Mace, and Mr. Hope took the chair. Mr. Churchill rose at 3.36, and was given an encouraging cheer as he embarked upon his two and a half hours' speech. Mrs. Churchill and her children sat in the Strangers' Gallery, and before he began Mr. Churchill turned round and smiled at them, the children waving their hands in acknowledgment.

It soon became evident that the Chancellor, who is not usually accounted a nervous person, was a little too conscious of the importance of the occasion. His face was white and strained, and his first few sentences were not at all up to the Churchillian standard. By degrees, however, his confidence returned. His face grew more animated, his eyes sparkled, his voice grew in volume, and his hands and arms became almost as expressive as his words. The speech, undoubtedly, would have benefited by compression in parts, as members who were anxious for him to come to his actual proposals were kept on the tenter-hooks for an unreasonable length of time.

Lobby Opinion.

Opinion in the Lobby towards the Budget was very favourable. The great measure of social reform promised by pensions to widows and orphans dwarfed all else in the eyes of many members. Labour members were particularly interested in this proposal, though they declared that the amount should be higher and that the scheme should not be on a contributory basis. It was generally considered that Mr. Churchill has given everybody something, even though the concession is very small in certain cases, and has to be paid for in others. The restoration of the McKenna duties should be good for trade, particularly in the tyre industry, which was a severe sufferer from foreign competition. Another point favourably commented upon was the promise of the Chancellor to set up a Standing Committee of the Cabinet to watch expenditure. The cut in the income tax was a little difficult to grasp, but most members were satisfied with the arrangement proposed.

Lord Balfour.

Earl Balfour's acceptance of the invitation extended him by the Prime Minister to join the Cabinet is hailed with much satisfaction in Conservative circles, since it is recognised that his presence will add strength to the Government, while putting an end to a breach which was occasionally apparent in the ranks of the party. Lord Balfour's experience of many years of statecraft should prove invaluable to the Cabinet.

The Mock Raid.

The air raid on London last night was somewhat ineffective; for the order that the guns should use only blank charges destroyed all reality. Great crowds of people assembled in the parks to watch the working of the searchlights, but, while the aeroplanes could be seen now and again, nobody knew whether the anti-aircraft guns had been able to spot them and attack. Only two aeroplanes took part in the raid—another disappointment—for the Germans sent many more when they made an attack on London, and the public hoped to see a real display of British 'planes on this occasion.

Covered Wickets.

The coming cricket season will be marked by a controversy as to the wisdom of the new rule allowing the covering of wickets. Surrey will not adopt the practice at the Oval, and several other important grounds will be unprotected; but most of the smaller counties have decided to take advantage of the new law in the hope that in inclement weather they will have more days of play than with uncovered wickets. This season must be regarded as an experimental period so far as this practice is concerned.

Peers' Sons in Business.

It is becoming more and more the custom for young men of good family to take up business occupations and during the past few months several sons of peers have gone into the City. The latest is Lord Bective, son of the Marquis of Headfort, who has begun business as a consulting engineer in an office near Oxford Circus.

HONOUR FOR ROYAL YACHT COMMANDER.

Last night's *London Gazette* announces that the King has appointed Rear-Admiral Henry Tritton Buller a Knight Commander of the Royal Victorian Order.

Rear-Admiral Buller commands the Royal Yacht.

The King will hold a Council on Saturday next.

SOCIAL REFORM BUDGET.

MR. CHURCHILL'S PROPOSALS.

6D. OFF INCOME TAX: EXTRA RELIEF FOR EARNED INCOMES.

SUPER-TAX REDUCED: DEATH DUTIES INCREASED.

PENSIONS FOR WIDOWS.

10/- OLD AGE PENSIONS AT 65 FOR ALL INSURED PERSONS.

	This Year. £	Full Year. £
Income Tax reduced by 6d. to 4/- in the £	24,000,000	32,000,000
Extra relief to incomes under £1,500	3,000,000	7,500,000
Super Tax decrease to correspond with increased Death Duties	6,700,000	10,000,000
Imperial Preference on Dried Fruits, Tobacco, Wines, and Sugar	1,470,000	1,720,000

	Revenue This Year £	Revenue Next Year £
Increase in Death Duties	4,500,000	10,000,000
New Tax on Silks—Natural and Artificial	4,000,000	7,000,000
£4 a cwt. on Hops	130,000	250,000
McKenna Duties Re-Imposed	1,500,000	3,000,000

THE above are the main provisions in Mr. Churchill's Budget, which was introduced in the House of Commons yesterday.

It was not a brilliant Budget speech, but opinion is unanimous that it is a clever and, perhaps, brilliant Budget. Mr. Churchill was very much at his ease in the speech. He delighted in throwing out hints as to what he was going to do, and then leaving a long interval before announcing it.

Although Mr. Churchill, moreover, was supremely master of the occasion, he did not quite succeed in making his meaning clear as he went along. The result, however, was an ingenious creation, which will cause as much discussion from many points of view as the scheme of National Health Insurance when it was put forward by M. Lloyd George some fourteen years ago.

A SOCIAL REFORM BUDGET.

Lobby comments made on first impressions to-night indicate that it is mainly as a social reform Budget that it will take rank. Labour is patently depressed by the bold achievement of the Conservatives in giving effect to old age pensions at 65 and to widows' pensions.

Independent observers suggest that by this stroke the Conservatives have made certain of office for ten years to come, and that is hardly pleasing for the Opposition parties.

SUPER-TAX REDUCTION.

Reductions range from 9d. in the £ on incomes of £2,000 to £2,500 to 6d. on incomes of £10,000 to £15,000. No change above that total. Details of the present proposed scales are shown in a table published elsewhere.

The outstanding features of the Budget, beyond the alterations in taxation, were Mr. Churchill's proposals for pensions for widows and orphans and for 10/- a week to all insured persons reaching the age of 65, regardless of their wage-earning capacity or their savings.

Persons over 65 with incomes from investments not exceeding £500 are to be taxed on the earned income scale.

POINTS FROM MR. CHURCHILL'S SPEECH.

Estimated surplus, £4,024,000. Realised surplus, £3,569,000.

War pensions not to be funded.

Great Britain would revert to free market for gold on December 31st.

General licence given to Bank of England for export of gold from to-day.

This did not mean the adaptation of gold coinage. That was quite unnecessary.

Britain had a gold reserve of £153,000,000, and the Treasury had accumulated the whole of the 166,000,000 dollars required for American debt obligations this year.

Cabinet Committee would overhaul blocks of recurring expenditure, in addition to annual scrutiny.

A total progressive reduction of supply expenditure of not less than 10 millions a year should be aimed at.

They had to face loss of revenue of £14,000,000 on account of remission of taxation granted by Mr. Snowden.

I am not counting on German repayments, or payments by our European Allies, or any payment by the Irish Free State under Article V. of the Treaty.

All parts of the British Empire, as well as other parts of the world, were reverting to a gold standard. This will facilitate a revival of trade.

Estimated receipts from Customs and Excise at £235,000,000, as against £234,500,000 in the year just closed.

The receipts from income tax and from super tax and death duties exceeded his predecessor's estimate by sixteen millions for last year.

The total yield of the Inland Revenue at 459 millions. The total tax revenue, 711½ millions.

An estimated surplus on the existing basis of taxation in 1925, £26,600,000. Taking everything into consideration, we are justified in considering that satisfactory.

The needs of public policy could be summarised in a sentence: Security to the home of the wage-earner, against exceptional misfortunes, and encouragement of enterprise by the relief of burdens resting on industry.

Death duties increased by additions, which did not affect the estates of moderate men, as increases only began at £12,500, and did not affect estates of great magnates, who were already very highly taxed. Estimated yield £10,000,000 in full year, and £4,500,000 this year.

Series of duties on luxuries. One was new revenue duty upon silk—natural, artificial, partly manufactured or manufactured—by means of a carefully tabulated scale of duties. Estimated revenue £4,000,000 in 1925, and £7,000,000 next year.

Protective duty on hops of £4 a cwt., and would be limited to four years. To produce £130,000 in the first year, and £250,000 in each subsequent year.

The McKenna duties must be restored on July 1st.

The estimated surplus raised by additions from duties, none of which fell on the mass of the people, to £36,830,000.

New pension scheme to cover the whole area of the wage-earning population, largely represented by 15 million people, already insured under Health Insurance Scheme. They represented, with the dependents, thirty millions of people, or about 70 per cent. of the entire population. Contribution fourpence for men and twopence for women.

Contribution of State would enable the whole scheme to be brought into operation in successive stages, beginning on January 4th next.

The present capital value of the additional liability to be undertaken by the State under the scheme had been computed at nearly 750 millions.

Contributions of employers and employed will be raised by one penny each man and a halfpenny per woman in the tenth, twentieth, and thirtieth year of the scheme to a maximum in 1956 of sevenpence.

By the tenth year on this basis the cost to the State of the new scheme would be 15 millions, the fifteenth year 20 millions, the twentieth year 24 millions; but by the thirtieth year it would decline to 21 millions. In eighty years the new pension scheme and the existing old age pension scheme would be on a wholly self-supporting basis.

The fall in cost of war pensions in every stage would largely exceed the new pensions scheme.

The charges on the new scheme would be defrayed by ten annual instalments of five and three-quarter millions from 1926.

Widows would have 10s. a week for life and 5s. and 3s. for children until 14 years old.

Present impositions, restrictions, and means tests for old age pensions abolished. This would affect about one hundred thousand persons. There were 75,000 men over 70 now earning some wages who were debarred from pensions.

Recommendations and proposals of the British Government at the Imperial Conference of 1923, in so far as those recommendations did not involve duties upon food of any kind, would be adopted. Duties on dried fruits of all kinds removed; increase of preference on Empire wines and tobaccos; preference on Empire sugar restored. These preferences to remain for ten years.

The super-tax at its present rate constituted an excessive burden both upon enterprise and the saving power of the nation, and is an impediment to the creation of that new wealth, without which our present load of expenditure and debt could not be borne. Super-tax to be reduced to approximately the same extent as the proposed increase in death duties. The new relief and the new burden would meet one another.

The cost of the reduction of the super-tax would amount to £6,700,000 this year and £10,000,000 in a full year. The new scale of death duties would yield £6,500,000 in the first year and £10,000,000 in a full year.

For smaller income tax payers the same principle of relief would be applied, and an advantage given to earned income as against investment income. At present the relief afforded to earned income as against investment income was one-tenth, with a maximum relief of £200. Proposed to increase that relief to one-sixth, with a maximum allowance of £250. Broadly speaking, over the whole mass of income tax payers with under £1,000 a year, this favourable relief to earned incomes would give a benefit on the average equal to 6d. in the standard rate, and, of course, much higher on the smaller classes of income.

The cost of this income tax relief would be three millions in 1925 and 7½ millions in a full year.

The standard rate of income tax is reduced by sixpence. That would cost twenty-four millions in the first year and thirty-two millions in a full year.

THE PROVOST OF TRINITY COLLEGE.

VISIT TO CANADA AND U.S.A.

The Provost of Trinity College, Dublin, has left Dublin for Canada, where he is to fulfil a large number of preaching engagements in Montreal, Ottawa, Toronto, and in the Diocese of Niagara. He was to have represented the home Church (on the nomination of the Archbishop of Canterbury) at the jubilee of the latter diocese; but the jubilee celebrations have been postponed in consequence of the lamented death of Bishop Clark. The Provost also will visit Harvard, Columbia University and other educational institutions in the United States before he returns to Ireland at the end of June.

THE BALANCESHEET

INCOME.

Customs	£102,040,000
Excise	137,220,000
Motor Duties	17,500,000
Death Duties	68,500,000
Stamps	24,000,000
Land Tax, etc.	1,000,000
Income Tax	282,000,000
Super Tax	63,300,000
Excess Profits Duty	4,000,000
Corporation Profits Tax	9,000,000
Postal, Telegraph and Telephones	57,000,000
Crown Lands	900,000
Interest on Loans	12,600,000
Miscellaneous Receipts	14,000,000
Special Receipts	30,000,000
Total	£801,060,000

EXPENDITURE.

Debt Services	£355,000,000
Road Fund	16,000,000
To Local Taxation [Northern Ireland Subsidiary Share, £4,000,000]	13,220,000
Other Services	2,000,000
Land Settlement	700,000
Army	44,500,000
Navy	60,500,000
Air Force	15,513,000
Civil Services	222,000,000
Customs, Excise and Inland Revenue	11,381,000
Post Office	52,958,000
Total	£799,400,000
Surplus	£1,660,000

RELIEF FOR SMALLER INCOMES.

Increase of relief for earned incomes from 15 per cent (maximum £2,000) to 16⅔—one sixth—(maximum £250).

The tax of a married man, with an earned income of £200, reduced by 44½ per cent., an equivalent of 2s. on the standard rate.

The tax of a married man with three children and an earned income of £500 will be reduced by one-quarter—that is, 1s. 1½d. on the standard rate.

In the case of an earned income of £750, the tax will be reduced to £44 8s. 9d.—that is, 1-5th, or 10½d. on the standard rate.

Income tax payers, with income under 1,000 a year—90 per cent. of the total number—will receive relief of an average of 6d. in the £ on the standard rate of earned income. Above £2,000, the only relief will be on the £50.

IMPERIAL PREFERENCE.

The removal of the duties on Empire dried fruits.

An increase in the preference on imperial grown tobacco from 1-6th to 1-4th of the full rate of duty.

An increase in the preference on heavy wines from 1-3rd to 2-3rds.

An increase of preference on the surtax on sparkling wines from 30 per cent. to 50 per cent.

Sugar preference restored to 4s. 3½d. per cwt. for ten years.

OLD-AGE PENSIONERS.

All contributors to health insurance for 5 years, and to new scheme for 2 years, to receive 10s. a week at age of 65, irrespective of earning capacity.

PENSIONS FOR WIDOWS.

10s. per week for widows of men insured under new scheme, who die after January 4th, 1926.

5s. per week for eldest child until age of 14.

3s. per week for other child until age of 14.

All widows of insured men, who die before that date, will receive benefits and allowances in respect to children until youngest child reaches the age of 14. Orphan children to be granted 7s. 6d. a week.

ZINOVIEFF AND COMMUNISM.

THE WORLD REVOLUTION.

RIGA, Tuesday.

At the All-Russian Communist Party Conference, Zinovieff, reporting the activities of the Communist International, urged that the revolutionary movement in Europe was only apparently weakening, and declared that the Russian Communist Party must overcome difficulties by employing more energetic methods. Eight years of expedience had not only shown that the moment for world revolution had become more remote, but owing to the altered political grouping, the route of the revolutionary movement in the near future would be through England, the Far East, the Balkans, and South-Eastern Europe, but especially England, where growing revolutionary tendencies were assuming the form of a national liberating movement.

It was a clever move on the part of the Russian trade delegates to yield liberally on many points to the British trade unionists at the London Conference, but he declared that only pressure on the part of the masses could give duration to an agreement with elements belonging to the Amsterdam Internationale.

Zinovieff protested against the depression within the party, and criticised the party's apathy towards the world revolution, interest in which, he said, must not be replaced by questions of a purely national character.—(Reuter.)

THE PRINCE AND SOUTH AFRICA.

REPLY TO MESSAGE OF WELCOME.

CAPE TOWN, Tuesday.

Replying to a message of welcome from the South African Government, the Prince of Wales says:—"I heartily reciprocate the feelings of the people of the Union, and know that my tour will be full of interest, and that I shall carry with me the happiest recollections of my stay in their country."

The administrators of the Cape and the Transvaal have received similar replies, reciprocating their messages conveying good wishes.—(Reuter.)

AN ABSENT BRIDEGROOM.

WEDDING POSTPONED.

FROM OUR OWN CORRESPONDENT.

CLONES, Tuesday.

At the village of Newbliss, Co. Monaghan, this morning a bridegroom disappointed a large wedding party by not attending the Church or sending an explanation, and the wedding had to be postponed.

All arrangements had been made for the wedding. The bridegroom had been staying for some days at his mother's home near the town, and as late as 11 p.m. last night had been to the bride's house, when everything was arranged for the wedding.

Shortly before 9 a.m. this morning five motor cars turned up for the wedding. The bride, two bridesmaids, and the "best man" were in readiness awaiting the bridegroom. After some hours' waiting the uncle of the bride, accompanied by two members of the Civic Guard, went to where the bridegroom had been staying, but found the doors locked and left again.

At the Church another party of friends were waiting, as well as the officiating clergyman, but in the absence of the contracting parties all of them left after a time.

OPINIONS ON THE BUDGET.

GOLD STANDARD WILL HELP TRADE.

INCOME-TAX RELIEF

PERSONAL TRIUMPH FOR MR. CHURCHILL

LORD DECIES (Income-Tax Payers' Society):

Of course, we are disappointed that it is not a shilling, but the main thing is there is sixpence off income tax. It is clear that Mr. Churchill has gone out to help the smaller man, and the concession to super-taxpayers is in the interest of trade.

SIR HARRY BRITTAIN, M.P.:

One of the most brilliant Budgets in my experience. It gives help all round, and does not forget the black-coated workers, so hard hit of late years.

LADY ASTOR:

The widows' pension scheme will help widows to live, but will not keep them.

MISS WILKINSON (only Woman Labour M.P.):

I am disappointed that the widows' pension scheme is to be a contributory scheme, with wages getting so low. Furthermore, the inclusion of all widows means that the woman who was in industry until she was fifty or sixty, is contributing to the payment of pensions to people who are perfectly well able to earn their own living.

MR. BALL (Secretary of the Silk Association of Great Britain and Ireland).

The proposed silk duties will speedily give employment to 40 per cent. more workers.

MR. LUCK (a Big Hop-Grower):

Control has been a failure, and the duties on hops will facilitate more employment and the re-planting of destroyed acreage.

COLONEL WILLEY (President of Federation of British Industries):

It is a great relief to have the uncertainty which had prevailed regarding the country's monetary policy, definitely settled. As the Federation had always held, a return to the gold standard should ultimately prove beneficial to British trade, not only by restoring a reasonable measure of elasticity to our currency system, but even more in bringing us a step nearer to the stability of conditions in the world trade. The immediate effect of the decision, however, might, in certain contingencies connected with the influence of price levels, here and in America, on the new standard, create difficulties involving, perhaps, a series of adjustments in wage rates. For the moment, too, the present difficulties of export trade would be increased.

MR. GEORGE TERRELL (President of the National Union of Manufacturers):

It is a pity the Chancellor of the Exchequer mixed the scheme of social reform involved in his National Insurance proposals with his financial statement. Industry is to-day staggering under excessive burdens, and any proposal to add to them under any pretext is bound to meet with opposition. The proposed restoration of the McKenna duties and the duty on imported silk are excellent, and will help the industries concerned, and so tend to reduce unemployment. The reduction of sixpence off the income tax is satisfactory, as far as it goes. It is probably as much as could be expected, but it will hardly compensate for the burdens of increased National Insurance.

SIR ARTHUR SHIRLEY BENN, M.P.

An extremely good Budget, but I hope it will be shown that it will not mean the stabilising of our expenditure. Naturally, people will hope that as the years pass by more pensions will die out, but if the widows' insurance scheme is to make expenditure equally great, it will need some thinking over.

MR. GEORGE LANSBURY, M.P.

From the personal point of view, the Budget speech was one of the most brilliant I have heard. It was a great personal success to Mr. Winston Churchill. I do not think that the widows' pension scheme will be such a relief to the poor law as had been apparently anticipated. The widows' pension scheme will prove totally inadequate, if it is anything like the present unemployment benefit scheme.

CAPTURE OF HAWAII.

U.S. NAVAL AND MILITARY MANŒUVRES.

IRISH TIMES FOREIGN SERVICE.

FROM OUR OWN CORRESPONDENT.

WASHINGTON, Tuesday.

The American combined Naval and Military manœuvres have ended in the Pacific with the theoretical capture of Hawaii Island by the attackers, the "Blue Fleet."

The "Blue Fleet" was aided by a large force of aerial bombers. This last decisive attack on Hawaii Island followed the capture of the islands of Molokai, Maui and Lanai by the "Blue Fleet." The land defence forces were very easily defeated. According to the experts, the manœuvres have proved that the present defences of Hawaii are not strong enough to resist an attack by a strong enemy fleet, and that in time of war the islands could be captured by an enemy with a little difficulty or loss.

THREATENED BLIND MAN.

CHARGE AT WATERFORD.

On the charge of demanding money by menaces from a blind man, John Joseph Gahan, Tramore, Waterford, and John Dunphy, Knockeen, Waterford, were remanded at Waterford yesterday. The blind man, John Hayes, Munmahogue, Tramore, was visited at his house, it was said, and called the defendants a pair of blackguards. Gahan then threatened to shoot, and Mrs. Hayes ran to the assistance of the blind man. The raiders then made off.

THE NEW SUPER-TAX RATES.

	Existing Rates in the £ s. d.	Proposed Rates in the £ s. d.	Free State Rates in the £ s. d.
On the first £2,000 of the Income	[illegible]	[illegible]	[illegible]
On the next £500 (to £2,500)	[illegible]	[illegible]	[illegible]
" " £500 (to £3,000)	[illegible]	[illegible]	[illegible]
" " £1,000 (to £4,000)	[illegible]	[illegible]	[illegible]
" " £1,000 (to £5,000)	[illegible]	[illegible]	[illegible]
" " £1,000 (to £6,000)	[illegible]	[illegible]	[illegible]
" " £1,000 (to £7,000)	[illegible]	[illegible]	[illegible]
" " £1,000 (to £8,000)	[illegible]	[illegible]	[illegible]
" " £2,000 (to £10,000)	[illegible]	[illegible]	[illegible]
" " £5,000 (to £15,000)	[illegible]	[illegible]	[illegible]
" " £5,000 (to £20,000)	[illegible]	[illegible]	[illegible]
" " £10,000 (to £30,000)	[illegible]	[illegible]	[illegible]
On the remainder (above £30,000)	[illegible]	[illegible]	[illegible]

PERFECT DAY AT PUNCHESTOWN.

HUNTING PEOPLE IN GREAT NUMBERS.

THE PASSING OF THE TOP-HAT.

The happy experiences of visitors yesterday will give the greatest possible assistance to Punchestown's return to favour as an enjoyable social event.

However good the arrangements, bad weather could have marred everything; but yesterday the weather was ideal, and put everybody in the humour to appreciate the many provisions for their comfort and enjoyment at the pleasant Kildare venue.

THE GATHERING.

The attendance was excellent: old frequenters seemed to be in agreement that it was the best since the war. At times one might not have been impressed by the size of the crowds in the places usually most thronged. One had to take into account, however, the effect of the fine weather, which encouraged people to leave the shelters and to move freely about the paddock and the walks, while on the open side people who in bad weather would have remained near the railings were encouraged by the excellent state of the ground to walk across the fields to the various banks and fences.

The crowd, accordingly, was spread out. Still, while the races were being run, the stands were full, and before long the visitor was sure enough that the gathering was a very good Punchestown attendance and an advance on recent years.

The Kildare Hunt Stand, with its seats under shelter that would have given great advantage had the day been less fair, was well occupied, and the enclosure in front of it frequently contained the best assembly of hunting folk seen in Ireland in recent times. Some visitors were there who had not been at a Punchestown meeting for years. A number of the rooms behind the stands were open, under the auspices of the principal Dublin clubs, and Army officers had the use of the large building immediately behind the Kildare Hunt Stand entrance.

GOVERNOR-GENERAL ARRIVES.

The Governor-General arrived a little while before the first race, and was received by General Sir Bryan Mahon and other representatives of the organisers of the meeting. He was accompanied by a party which included the ladies of his family, and was attended by Commandant O'Reilly, A.D.C. President Cosgrave was also present.

National Army and Civic Guard officers in uniform were numerous among the visitors. The day of top hats and formal dress for men at Punchestown is passed, but the attire of two noted Senators recalled the strictest traditions of the meeting; and among the scarlet-coated Stewards the Earl of Mayo was seen to have retained the "topper," while his colleagues wore hunting caps.

Ladies formed at least as large a proportion of the attendance as in old days; but whether present fashions are quieter or ladies, like the men, are inclined to be "sensible" rather than formal in their attire for such an occasion, there seemed to be less obvious display of striking fashions than one recalls in former scenes of colour.

The fewness of the horse-drawn cars was more noticeable than the increase in the number of motor cars, for the reason that where the arrangements for the approach and parking of cars were so good, no confusion occurred to draw attention to the traffic. Hundreds of motor cars made their way easily to the vicinity of the stands, and were parked in excellent order without fuss. At the end of the day they got away with equal smoothness and celerity. The provision of a new motor park, served by a new road by the "Dublin Gap," and the direction of traffic at the main entrance, had to do with that result. Nothing but praise for the arrangements was to be heard; and it was all the heartier in that motorists from Dublin found the route as a whole in good condition.

WEATHER'S ONE LAPSE.

On the course itself, mounted men of the National Army did good work in clearing the "straight" of trespassers; and the Civic Guard arrangements in connection with traffic and general police work were thorough in the extreme.

As the time for the first race approached, after a fine morning and a pleasant journey, visitors were feeling secure in the prospect of an unchequered day. Suddenly the sky darkened and a sharp shower of rain came sweeping over the course. Happily, that was the only failing of the weather. In a few minutes the sun was shining again, and for the rest of the day the air was pleasant and the wind slight; and it was not until the time for home-going that even the threat of rain re-appeared. It was a perfect day for Punchestown. There was little direct sunshine, but a pleasant light played over the whole countryside and caught every touch of colour: the gorse that blossomed about the heath and the colours of the riders as the "fields" moved across country in the keenly contested races. Never has the view of the lovely Kildare countryside appeared more beautiful. The light was such as to enable the course of the racing to be followed perfectly from the stands. The eyes were all the keener for watching the races in that they rested meanwhile on the soft greens and blues of the rolling countryside and the hills beyond, which showed up clearly.

On such a day the claim made for Punchestown as the ideal site for a steeplechasing course had its strongest establishment. Because the races could be followed so well, they were more than usually interesting to watch, and they included some exciting finishes. No accident occurred in any of the events to mar the day's record of good sport and hearty enjoyment.

IRISH BOUNDARY COMMISSION.

EVIDENCE FOR COUNTY FERMANAGH.

The Irish Boundary Commission sat at Enniskillen yesterday, and continued the hearing of evidence offered by Fermanagh County Council against the inclusion of any portion of the county in the Irish Free State.

Among the witnesses examined were Sir Charles F. Falls, M.P., County Solicitor; W. H. West, J.P., County Secretary; James Cooper, M.P., Chairman of Fermanagh County Council; Colonel Barton, D.L., Vice-Chairman; Francis Clarke, J.P., Ballinamallard; Joseph Geddins, Chairman of Enniskillen Board of Guardians; and Mr. William Swann, farmer, of Drumany.

Mr. Egbert Trimble, Enniskillen, gave evidence on behalf of trade and commerce in the county.

The following official *communiqué* was issued at to-day's sitting of the Irish Boundary Commission:—"Further witnesses were heard on behalf of the Fermanagh County Council in opposition to claims made for the inclusion of any portion of County Fermanagh in the Irish Free State."

FLIGHT OF THE FRANC.

PARIS, Tuesday.

The nucleus of the French textile trade now centred in the Lille and Roubaix region may be moved *en masse* to the Lombardy district of Italy to escape the coming expected taxation, it is reported from Lille.

The syndicate of textile manufacturers has already inspected various properties in North Italy, after receiving assurances of hospitality from Signor Mussolini.

It is estimated that seventeen billion francs in securities and business interests have already escaped from France to Italy.

TO DIVERT THE SHANNON.

NEW BILL IN THE DAIL.

APPOINTMENT OF ADVISERS.

POST FOR GALWAY PROFESSOR.

FROM OUR POLITICAL CORRESPONDENT.

Within the next week the Dail once again will debate the Siemens-Schuckert proposals for the hydro-electric development of the Shannon. On Friday—or by the latest on Tuesday next—the Minister for Industry and Commerce will introduce the first of the bills by which the operation and administration of the scheme will be governed.

The purpose of the bill is to empower the Government to divert the course of the Shannon, and to acquire any lands necessary for the proper working of the Siemens-Schuckert proposals.

Public interest in the scheme has not abated, and the forthcoming debate is likely to draw almost as big a public "gallery" as that which listened to Mr. Blythe's Budget speech last week. That the Bill will be passed there can be no doubt, but it may be taken that on this occasion the Minister will find an opposition much more critical and determined than that which met his resolution of a few weeks ago.

APPOINTMENTS.

It is expected that under the Bill Mr. McGilligan will be able to appoint a special staff of engineers to act in an advisory capacity to the Government. For the position of engineer-in-charge the Minister, I understand, has recommended the selection of Professor F. S. Rishworth, of University College, Galway.

In the Dail to-day Mr. Patrick Baxter will move: "That the Dail is of opinion that immediate action should be taken by the Government, either by the granting of loans or otherwise to enable farmers to restock their lands in cases where the owners have lost their stock through disease."

The House will be asked to consider also votes for public services, the principal one of which seems to be the estimate for the Board of Public Works and Buildings.

With regard to the proposed reduction in the rate of "inland postcards," announced by Mr. Blythe last week, the new rate of 1d. will, I am officially informed, become operative as from the 1st May.

FREE STATE FINANCE.

INCOME TAX UP BY £65,000.

The Free State Revenue return for the period ending April 25 shows the following totals compared with the same period of 1924:—

Revenue. £		Expenditure. £	
1925	[illegible]	1925	18,872
1924	[illegible]	1924	21,065

EXCHEQUER BALANCES.

	£
1925	3,582,160
1924	4,643,691

Already the Revenue exceeds that of the same period last year—with a day less for collection—by over £24,000, and expenditure was nil. The total Exchequer issues this year amount to £58,872, and at the same period last year the total was £729,065, when £669,000 in Free State Bills was paid off.

Last week's revenue was £176,000 better than in the corresponding week of 1924, and £113,500 less than for the week ending April 18, 1925.

The following are details of last week and the corresponding week of 1924:—

	Week ending April 25, 1925.	Week ending April 26, 1924.
Customs	162,000	89,000
Excise	50,000	34,000
Motor Tax	0,000	—
Estate Duty	12,000	6,000
Stamps	4,000	1,000
Income Tax	120,007	64,000
Corporation Tax	1,000	2,000
Excess Profits	—	—
Post Office	—	—
Land & Sundry	12,000	4,000
Other Receipts	9,000	6,000
Total	382,000	206,000

Expenditure during both weeks was nil.

EXCHEQUER BALANCE.

"Other Receipts" consisted of £9,000 from Savings Certificates (£6,000 less than the previous week), and the only "other issue" was £25,000 for Unemployment Insurance, leaving £16,000 to come out of the Revenue Receipts. There remains £366,000 to carry to the Exchequer Balance, raising the total to £3,582,160, as compared with £4,643,691 in 1924.

[The official figures will be found on another page.]

STRICT ECONOMY.

M. CAILLAUX'S WARNING.

PARIS, Tuesday.

M. Caillaux, Minister of Finance, has sent a letter to the different Ministers requesting that their estimates should be presented before May 15th, and emphasising the need for the strictest economy.

M. Caillaux adds that he cannot entertain any proposals which do not show a real desire for economy.—(Reuter.)

BULGARIAN TROUBLES.

OFFICIAL DENIAL OF RUMOURS.

SOFIA, Tuesday.

A semi-official statement, denying reports which have become current abroad, says that, far from the majority of fifteen hundred persons arrested having been killed, there have only been a few cases in which persons who offered armed resistance were shot.

The report of an alleged military conspiracy, implicating officers on the active list of the Army, a great number of whom are said to have been arrested, is a pure invention.

The alleged statement of an officer, that a great number of Communists have been sentenced and executed, is also an effort of the imagination, seeing that the accused will not make their first appearance before the Military Court until next week.

The statement describes other similar rumours which are in circulation as devoid of foundation.—(Reuter.)

The number of persons on the registers of employment exchanges in Great Britain last week was 1,202,700, a decrease of 2,070 over the previous week, but 152,154 more than a year ago.

LATE NEWS.

BRITISH BUDGET.

A BOLD EFFORT.

In a leading article *The Times* observes:—At the end of his long statement yesterday Mr. Churchill claimed that he had balanced his Budget not only in the public ledger, but in the scales of social justice between different classes of the community. It unquestionably represents a bold and earnest effort to attain this balance, but fuller examination than is possible on a first inspection of so large and complicated a scheme will be necessary before it can be said how far this object has been achieved. Mr. Churchill adheres firmly to the doctrine that the only way to obtain relief from the crushing burden which the war has left behind it is to continue the steady repayment of our debts.

Starting from this basis he has two main objectives—the security of the wage-earner and the encouragement of enterprise by diminishing the load which weighs it down. A vast and far-reaching extension of insurance upon a contributory basis is designed to accomplish the first of these ends, while the second is to be achieved by the remission of 6d. off the income tax, and by certain other concessions. The policy of the Government on both these subjects had, of course, been anticipated in its broad features. The interesting question was, as Mr Churchill put it, how he would propose to "fortify the revenue" in order to carry it out. Mr. Snowden, by the remissions of last year, had left the Chancellor's cupboard practically bare. Still, notwithstanding the existing depression, there are signs which, in his judgment, justify him in counting upon a surplus of £26,000,000 for the present year, even on the existing basis of taxation.

Not only financial purists, but the great majority of common-sense men of business, will rejoice in the announcement that the gold standard is restored in international dealing. Expert opinion has always agreed that this step was indispensable to the recovery of our position in the markets of the world. All the Dominions and several European States have agreed to take the same step, and a large credit has been obtained in the United States to maintain the standard, should it need to be maintained. The change, as the Chancellor of the Exchequer was careful to explain, does not, of course, mean an immediate return to a gold currency. We must still use notes instead of sovereigns for our daily requirements. The procedure, in fact, is modelled in its main features upon that successfully adopted in 1819 and the following years.

CUT OUT ALCOHOL!

NORTHERNER'S TRIBUTE TO MR. O'HIGGINS.

A fine tribute to Mr. Kevin O'Higgins was paid by Mrs. Moffat Clow, who, at the annual meeting of the World's Women's Christian Temperance Union, held in Dublin last night, referred to the provisions of the Licensing Act, particularly in reference to clubs and to St. Patrick's Day.

"I do admire your Minister, Mr. O'Higgins," she said, amidst applause, "and as temperance women we ought to make him feel and realise that we are with him to a man. (Laughter.) You do not know what an encouragement it is to a Minister of State that the best elements of the country are with him, and are ready to stand with him. I am just as proud of him on your account as I am of Sir James Craig, who piloted our Licensing Bill through the Northern Parliament."

Continuing, the speaker said that she wished that the working man and the trades union officials would look at this question that they talked so much about in regard to the capitalist from a logical point of view. If they did they would not bolster up the capitalist and the rich and mighty in the drink question. Henry Ford had, unwittingly, done much for temperance, and she agreed with his remark that alcohol was "all right in the engine but all wrong in the engineer." (Laughter.)

"You have got a 'Dry' St. Patrick's Day. (Hear, hear.) That is a great thing, but I may as well tell you," she went on, "that there is a move in Northern Ireland from the Orangemen to make the 12th July a 'Dry' day." (Applause.)

In concluding, Mrs. Moffat-Clow said that the way to stimulate agriculture and make the Free State another Denmark was to cut out alcohol, which would increase the demand for milk by leaps and bounds.

INFORMATION FOR T.D.'S.

USEFULNESS OF PARTY CONFERENCES.

Speaking at a Cumann na nGaedheal conference, in Roscrea last Sunday, the Rev. J. H. Moloney, Administrator, said that the amount of constructive work done by the Dail during the last twelve months had hardly ever been equalled by any other Parliament.

Local Cumann clubs, embracing all classes, could be an encyclopædia of information about local affairs for the use of members of the Dail. The Government was doing its "very, very, big best," and the material assistance that the Cumann conferences could give could hardly be estimated.

It was pointed out to the meeting that clubs and conferences would do away with much letter-writing. Discussions would reflect the wishes of the people and be of informative value to members of the Dail.

The establishment of libraries in the rural areas was strongly advocated.

STABBED WITH A CHISEL.

£100 DAMAGES.

Before Dr. Lorcan Sherlock, Sub-Sheriff, and a jury at Dublin yesterday, Manus Coll, Innishmeane, Derrybeg, Co. Donegal, sued Thomas Coll, same townland, for damages for assault.

Mr. L. O'Doherty, who (instructed by Mr. P. J. Ward), appeared for the plaintiff, stated that on June 12, 1921, a dispute arose between the parties, and the defendant stabbed the plaintiff with a chisel over the left lung, as the result of which he was under medical treatment, and in hospital until November. He was permanently injured, as would be proved by the doctor.

The parties were small farmers, and the defendant declined to recognise the Court.

The plaintiff and Dr. Corr gave evidence, upon which the jury assessed damages at £100.

THE ABBEY THEATRE.

The Abbey Theatre gave last night for the first time "The Proposal," by Anton Tchehov. The play was described as "a jest in one act," but it was a Russian jest with a sour flavour; still it was merrier than one might expect from the author of "The Cherry Orchard." Michael Dolan was excellent as the melancholy landowner, and Ria Mooney lost her temper in splendid style over his proposal, which was really more a dissertation on land tenure, uttered in phrases reminiscent of a French grammar.

The second play was the ever popular "Fanny's First Play." Sara Allgood was, as usual, very good as Miss Dora Delany. F. J. McCormick, as Monsieur Devallet, made a very good Frenchman, and his lengthy speech in the third act earned great applause. Sheila Richards, in the rather difficult role of Margaret Knox, did her part well.

COMMISSION AGENT CHARGED.

In the Dublin District Court yesterday, William Mervyn Hayes, commission agent, 73 Church street, was remanded till Monday on a charge of fraudulently converting to his own use a sum of £46 15s. 0½d. This sum, it was alleged, was the proceeds of the sale of drapery goods entrusted to him by Mr. Harris Wigoder, Talbot street.

Spanish sportsmen, hitherto devotees of the bull fight, are to try a new thrill in the shape of a human fight. Luis Angel Firpo, the "Wild Bull of the Pampas," will be opposed to the brawny Basque Uzcudun. The arrangements, which are in the hands of some prominent Bilbao sportsmen, are well under way, and it is hoped to stage the contest sometime during September. Firpo will receive a sum of £3,150 for his share in the proceedings, his opponent being allotted £635.

NORTHERN LAND BILL.

MR. DEVLIN AND THE GOVERNMENT.

THE BONUS TERMS CRITICISED.

SIR JAMES CRAIG'S REPLY.

FROM OUR CORRESPONDENT.

BELFAST, Tuesday.

The news that Mr. Joseph Devlin, Nationalist member for West Belfast, and Mr. Thomas M'Allister, Nationalist member for Antrim, were taking their seats in the House of Commons here to-day attracted a large attendance. A good many members of the Senate occupied seats in the Gallery.

The debate on the completion of land purchase in Ulster gave Mr. Devlin and his colleague an opportunity to speak, and this led to some lively interchanges of opinion between Mr. Devlin and Sir James Craig. Mr. Devlin charged the Government and the members who represent Northern Ireland in the Imperial Parliament with having failed to make adequate efforts to get better terms for the unbought tenants in the North; he voted with the minority, in two divisions, against the Government.

Sir James Craig on entering the House shook hands cordially with Mr. Devlin and with Mr. M'Allister, who was introduced to him by Mr. Devlin.

The two new members signed the roll, were welcomed by the Speaker, and took their seats on the Opposition benches, behind the Labour Party.

The first division in which Mr. Devlin voted against the Government arose during the Committee stage of the Civil Pensions Bill, which proposes to establish a Civil List in Northern Ireland.

Mr. Kyle, the Labour Party leader, moved an amendment to the effect that no person should be granted a pension except their names and the meritorious service for which the pension is being granted is submitted to the House.

Mr. J. Milne Barbour, Minister of Commerce, explained that the total amount of the Civil List was not to exceed £500, and no pension would be more than £100. He thought that there were sufficient safeguards in the bill to prevent any excessive demand upon the Civil List.

The amendment was defeated by 27 votes to 9, the minority consisting of the three Labour members, three Independent Unionists, one Unbought Tenants' representative, and two Nationalists.

THE LAND BILL.

UNBOUGHT TENANTS' ATTITUDE.

An important debate upon the new Land Bill for Northern Ireland was initiated by Mr. George Henderson (Unbought Tenants), who moved—"That in the opinion of this House, the action of the Government in agreeing to pay the bonus out of Northern Ireland funds, and in giving general approval to the scheme of land purchase embodied in the bill now before the Imperial Parliament, was contrary to the interest of the unbought tenants, and was calculated to cause great dissatisfaction."

Mr. Henderson was proceeding to open the debate, when Sir Robert Anderson, the member for Derry, raised a point of order, and asked the Speaker to rule that all matters affecting land purchase in Northern Ireland were reserved to the Imperial Parliament.

The Speaker, however, pointed out that the resolution contained a statement that the bonus was to be paid from Northern Ireland funds, and in view of this fact, and also because land purchase was discussed in the last Parliament, the subject was one that concerned Northern Ireland as well as the Imperial Parliament.

Mr. Henderson said that without consulting the House the Government had been taking responsibility with regard to land purchase, and had failed to insist that the Imperial Parliament should carry out the pledges to meet the bonus, to enable land purchase to be completed. The bill which was now passing through the Imperial Parliament would affect about one-third of the farmers in Northern Ireland, involving £8,000,000. £900,000 would be necessary for the bonus, and this would have to be met by Northern Ireland. No more important matter had come before that Parliament since it was established, nor one which affected more closely the well-being and stability of the State.

REDUCTIONS COMPARED.

He pointed out that the average reduction offered to the unbought tenants was 3s. 7d. in the £, compared with 7s. in the Free State. The Government regarded this as a fair measure, but it was causing dissatisfaction. He believed that the completion of land purchase was clearly an Imperial obligation. Yet there was nothing in the Colwyn Committee's report to show that this bonus would be repaid to Northern Ireland out of the Imperial contribution, as recommended by the Land Purchase Committee of the Irish Convention.

It was said that it was only the old-time Liberals in Ulster who objected to the present bill, but if the Government held that view, he declared they were entirely wrong, because it was also objected to in districts where the Government had been very strongly supported. These men were asking was this the price they had to pay for their loyalty? The men across the border got a reduction of 7s. in the £, and they in Northern Ireland had to pay 3s. 7d. If the Government thought that it was only the Liberals who were objecting they would get a rude awakening one day.

Proceeding, he pointed out that a bargain was entered into at the Irish Convention, which Mr. Lloyd George, on behalf of the British Government, undertook to carry out, but the difference between the terms in the present Bill and those agreed to in 1918 would cost the Northern unbought tenants £1,700,000. The suggestions made by the Unbought Tenants' Association would enable these tenants to get a reduction of 5s. in the £ without any extra cost to Northern Ireland.

Mr. Samuel Kyle (Labour Leader) seconded. The Government of Northern Ireland, he declared, had sold the unbought tenants to the landlord class, and in that they were not departing from their historic *role*. Comparing the Free State terms with those in the Bill,

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he said that the Free State tenants not only got a reduction of 7s., compared with 3s. 7½d., but in the Free State the tenants got an immediate relief of 5s. in the £, and the Northern tenants got none until the appointed day, which might be four years hence.

MINISTER'S REPLY.

The Minister of Finance (Mr. Pollock) said that the Northern Government did not agree to pay the bonuses on future land purchases on their own volition, but only after the British Government had definitely decided that it would not accept responsibility for the bonus. The question then arose: "How are we going to place these unbought tenants in possession of their land from the point of view of the finance?" The Labour Government in Great Britain said that they could either take this Bill or go without one.

Mr. Henderson—As Secretary of the Unionist Tenants' Association, I never got such an answer from any responsible member of the Labour Government.

The Minister of Finance—I repeat my statement. We were told that we must either take the Bill or go without any. After full consideration, the Northern Government agreed to become responsible for the bonus at a cost of £45,000 per annum. They were told by the British Government we have transferred to you the land purchase annuities amounting to £600,000 per year, but this, unfortunately, was ear-marked for many purposes, and the finances of the Northern area would not permit of larger reductions being made to the tenants than those contained in the Bill which was founded upon the report of the Percy Committee.

Mr. McAllister described the acceptance of the liability of £45,000 per annum by the Northern Government as a dereliction of duty to the people of the Six Counties. The present Bill was unjust, unfair and inequitable, and did not meet the wishes of those for whom it was being passed. There had not been a dissenting voice in the Free State against the terms of their Purchase Bill, and the tenants had accepted it as an equitable answer to their claims. The tenant farmers in Antrim received this Bill with absolute disgust, almost amounting to contempt. It was in the best interest of the Northern Government to secure amendment of the terms, which could be done if the Government made the necessary representation. The terms would not be accepted, and the fight would continue for many years.

MR. DEVLIN'S CASE.

Mr. Devlin said that he hesitated to rise in that debate, for he had hoped that the appeal of Mr. McAllister would have been met by a generous Prime Minister. The Minister of Finance had not gone to the heart on any part of the subject. He simply told them that they could do nothing. It seemed to him an extraordinary thing, that when the claims of 28,000 tenant farmers were put forward with almost irresistible power, the Government of Northern Ireland could do nothing, could secure no redress for them; but they could go over and spend weeks in London making representations to the financial advisers of the Imperial Government to secure large sums of money to maintain an extravagant system of administration and a large and unnecessary police force for the six counties.

"This is a loyal province," he declared, "and yet these loyal tenant farmers, who have been the mainstay and inspiring force behind your party, are to be placed in a position inferior to the disloyal farmers. For their disloyalty in the South the farmers get 7s. in the £ reduction, and for loyalty in the North 3s. 7d. reduction." He could imagine, from a purely selfish point of view, the Northern Government's going to London and making representations to the Imperial authorities, and saying to them—Here are the men who have stood behind us for thirty years, through all the vicissitudes in Ulster, and they are being treated in a far worse way than Southern tenants, and you ought to come and pay in order to have these tenants placed on an equitable basis with the Southern farmers. Did the Minister of Finance do that?

The Minister of Finance—That is not a question which can be answered by "yes" or "no." We impressed upon the Imperial Government all the facts to get the best terms that could be obtained.

Mr. Devlin—Did the thirteen members from Ulster in the Imperial Parliament go across and make representations? Some of them are members of this Government. Has there been a single local expression to indicate the will of this Government on the unbought tenants? Has a single representative of agricultural Ulster gone to the Imperial Parliament and pressed upon the Imperial authorities the vital need of making this concession?

Why should they accept a burden of £45,000 per annum on the Northern Exchequer when under the Wyndham Act it was admitted to be an Imperial liability?

The Minister of Finance—It was a single Exchequer then.

Mr. Devlin—It is a reserved service and an Imperial obligation. Proceeding, Mr. Devlin said that the bill had not yet passed the House of Lords, where the Northern Government had much influence, and there was a sympathetic Conservative Government in power in England, upon whom the Northern Government could make a strong claim. If they succeeded in getting better terms they would be doing as much for the Unionist Party in Ulster as they would be doing for the tenants. It was as important as the Boundary question. In conclusion, Mr. Devlin appealed to the Government to endeavour to get better terms, and asked if they desired an agrarian agitation in Ulster, when such agitations had been settled in every other part of Ireland.

THE PRIME MINISTER.

Sir James Craig said that he wished to refute the suggestion that the members of the Government, or the representatives of Ulster in the Imperial Parliament, stood idly by while a wrong was being done to Ulster. They all did their best to get better terms from the British Government embodied in the bill. Mr. Devlin was present now, after four years, apparently re-invigorated after his long rest.

Mr. Devlin—Magnificent. (Laughter.)

Sir James Craig, proceeding, said that Mr. Devlin wished them to get the British Government to reverse its policy and amend a bill which had passed all its stages and in a few days would pass the House of Lords.

Mr. Devlin—That is the place for you to get a reform.

Continuing, Sir James Craig repeated the argument of Mr. Pollock—that if they did not take the bill and shoulder the £45,000 a year there would be no bill.

Mr. Devlin—We say that you are not entitled to pay a single farthing from the Exchequer of Northern Ireland.

Replying to a question by Sir James Craig as to what Mr. Devlin would do under the circumstances, Mr. Devlin said—You ought to get the thirteen members from Ulster to go into the House of Commons and kick up a row.

Sir James Craig said that he deprecated suggesting to Ulster members what they should do in the Imperial Parliament. Continuing, Sir James said that he could point out very serious disadvantages in the Free State Bill. No Northern farmer had offered to transfer into the Free State and secure the benefits it was supposed to confer. The majority of the unbought tenants of Ulster were most anxious not to lose this bill.

Mr. Thomas Henderson (Independent Unionist) said that the Minister of Finance was one of the cleverest contortionists of modern times. If the Government would reduce some of the large salaries paid to Ministers and officials, money would be made available for this and other purposes.

Mr. J. W. Gyle supported the motion, but on a division it was defeated by 27 votes to nine.

RECHABITE GYMNASTIC CLASSES.

TWELFTH ANNUAL DISPLAY.

The gymnastic classes for boys and girls, which are attached to the Emerald Rechabite Hall, 2 Great Strand street, Dublin, gave their twelfth annual display last night at the Mansion House, in the presence of a very large gathering.

The girls were very graceful in symbolical dancing and marching exercises, and the boys did good work on the bars. The programme also included a crinoline dance (very prettily executed by the junior girls), wand drill, rhythmic exercises, barbell and dumbbell exercises, and free exercises.

The Lord Mayor was present and congratulated the boys and girls and their teachers.

NATIONAL BANK CLERKSHIPS.
Exam. announced for 3rd June.
Last Exam., January, 1925. Successful from SKERRY'S COLLEGE, 76 St. Stephen's Green, Dublin:—Messrs. Connolly, Heany, Murphy, O'Connell, O'Sullivan and Sampson. BEST RESULT. At the 3 previous exams. 42 Students were successful. BEST RESULT. Special Oral and Correspondence Classes working.—(Advt.)

THE FISHERIES BILL.

MINISTER'S PROPOSALS FOR DEALING WITH POACHERS.

THE DUTY ON DRIFT NETS.

In Dail Eireann yesterday the Fisheries Bill received a second reading.

Mr. F. Lynch, the Minister in charge of the bill, mentioned that it would be impossible at present to codify all the legislation dealing with fisheries. The present bill would enable steps to be taken for the protection of the inland fisheries, which ought to be worth £5,000,000 or £6,000,000 a year, instead of £2,000,000.

Several members took exception to the revised duty on drift nets. Mr. Lynch maintained, however, that the revision was over-due, and that it was unfair to charge a man who used a net 1,500 yards long the same duty as the man who used one of only 130 yards.

Major Bryan Cooper suggested that anglers should require a licence for brown trout fishing.

CIVIC GUARDS' BARRACKS.

Moving the second reading of the Civic Guard (Acquisition of Premises) (Amendment) Bill the Minister for Justice said that it proposed to extend for a year the powers granted to the Commissioners of Public Works under the Act of 1923. Out of a proposed establishment of 850 stations 822 had actually been occupied. In about 300 cases the buildings now occupied were unsuitable as permanent barracks.

The Commissioners had exercised their compulsory powers only in 71 cases, and their policy was to exhaust the possibilities of agreement before resorting to those powers.

The bill was read a second time.

THE FISHERIES BILL.

Mr. Finian Lynch, Minister for Fisheries, moved the second reading of the Fisheries Bill, 1925. He said that one of the matters to which his attention was drawn on his appointment as Minister for Fisheries was the possibility of extending their river fisheries. Owing to the position of the Saorstat on the Atlantic border the freedom of their rivers from pollution, and the suitability of their lakes and rivers, the fisheries ought to be of a great deal more value to the people than they were at present allowed to be.

Some years ago an attempt was made to estimate the value of their inland fisheries, and a sum of £2,000,000 a year was agreed upon as a fair estimate. In that account was taken of what was earned by the hotels and railways from the persons who came to the country for fishing. It was the aim of his department to increase that amount, and to make the inland fisheries worth, if possible, £4,000,000 or £5,000,000 a year.

PRESERVATION OF FISH.

He considered that the preservation of their inland river stock was a matter of supreme importance. That preservation was effected in all civilised countries by law, and in the Saorstat there were about 24 Acts of Parliament directed towards its Fishery Preservations. The country was divided into 21 districts, in everyone of which there was a Board of Conservators. It was necessary to meet certain contingencies, which could not be foreseen when the Board of Conservators was established 77 years ago. The aim of the bill was to meet those defects, and to facilitate the work of preserving and developing their river fisheries.

His Department was constantly receiving reports about illegalities that were going on, such as fixed nets, fishing without licences, and at prohibited times. The reason for that was that the rivers were not fully patrolled. The Civic Guard had given great assistance to the Conservators, and he was constantly receiving voluntary tributes from the different Boards to the very excellent work the Guards were doing. In the Lee Estuary, in Cork, 130 nets were seized during the year for illegal fishing. The majority of those were captured by one sergeant of the Guards, outside his ordinary duty.

THE BAILIFFS.

In spite of the efforts of the Guards, illegalities continued, and something must be done to meet them. He said that a better type of bailiff was needed. The type at present employed was for the most part unsuitable, but the men were the best the Conservators could get with the funds at their disposal. The bill proposed to place more funds at the disposal of the Conservators.

The financial provisions fell into two parts: (1) Increasing the licence duty on roads, nets, etc.; and (2) diverting the rate at present payable by private fisheries from the local authorities to the Conservators.

The maximum licence duties created by the Act of 1848 had remained the same for over fifty years, and the new purchasing value of money justified an increase in those duties. The increased duty on drift nets would be in proportion to their catching area. In some districts the salmon drift net extended 1,500 yards, and on it there was paid the same duty as on the net of 130 or 150 yards. Under the bill the licence for the first 400 yards will be £4, with 5s. added for every 200 yards after that. The duty on draft nets was increased from £3 to £4, and on snap nets from £1 10s. to £2 10s. No increase was proposed on bag and stake nets, weirs and cribs, on which the duty had already been doubled.

RATES.

An important change was made in regard to the rate on privately owned fisheries. A private fishery was rated on a poor law valuation like any other property, and the rates were paid to the local authority. In addition the private fishery already paid 10 per cent. of that rate to the Board of Conservators. By a clause in the Act of 1848 an owner could deduct from the rate payable by him licence duties that he paid, with the result that the rate was to a large extent dodged.

The bill proposed to abolish for ten years the special fishery rate and to give power to the Boards of Conservators to levy every year such a rate as would produce sufficient income to enable them to carry out their duties. The private fisheries would be free from any rating by the local authorities. That would not affect the local rates to any appreciable extent, because the valuation of the fisheries in the Saorstat was only £18,884 in comparison with a valuation of over eleven millions for the other property in the State. Where, as in the case of Galway and Ballina, the fisheries were a considerable source of revenue to the local authority, the Department would make a grant to meet any increase in the local rates caused by the loss of the fishery rates. The grant would provide for any increase over one penny in the pound. In the Bill the Minister took power to see that the Boards would levy a sufficient rate and that the owners would not get off lighter than if the local rates had still to be paid by them.

Mr. Corish interrupted to ask how those owners got their rights to the fisheries.

Mr. Lynch replied that they were got in a variety of ways.

Mr. Corish—And you are going to perpetuate them no matter where they came from.

CLOSING POACHERS' MARKET.

The Minister went on to deal with the provisions to stop illegal fishing, and explained that for the first time there would be set up machinery to close the market to the poacher by licensing all dealers in salmon and trout. It was a well-known fact that, in the past, in some districts more salmon were sent to the markets by the poachers than by the owners.

In the remaining portions of the Bill powers were given to the Minister to dissolve Boards of Conservators failing in their duty, to create new fishery districts and to alter existing districts. That might be necessary because of the boundary question. Another clause gave, for the first time, power to prosecute persons giving warning to poachers, and it was made an offence to have illegal fishing implements, such as a gaff, on the banks of a river during daylight. In the past that was an offence only between sunset and sunrise. It was also made an offence to fish for eels in the close season except with rod and line.

The principle of the Bill was that the fisheries should yield the revenue for their own protection. On the whole, the Boards of Conservators had done their work well in the past, and with the increased funds they would be able to go a step forward in the development of the inland fisheries.

FREE FISHERIES.

Mr. O'Connell (Lab.) said that the Bill would meet with general approval, in so far as it purposed to provide for the conservation of the inland fisheries. It would have been much more satisfactory if the Minister had brought in a Bill consolidating and codifying the forty different fishery Acts. In the Bill there was too much legislation by reference.

He found fault with the Bill, inasmuch as it dealt almost entirely with the preservation of salmon in privately-owned fisheries. No definite provision was made for the preservation of the free fisheries, and the brown trout fishing, which made up probably the greatest source of attraction to anglers, visitors to the country. He was assured that in the past the Boards of Conservators had done practically nothing for the free fisheries of the country, and had confined their activities entirely to the preservation of their own private fishing.

Mr. O'Maille said that, on the whole, the bill was satisfactory, but there were some points which would need to be improved in Committee. He strongly opposed the property qualification for voters who elected the Board of Conservators.

VESTED INTERESTS.

Major Bryan Cooper said that while he would welcome a complete code of the fishery laws, he believed that many of the provisions in the bill were useful and valuable. Fisheries were not worked without expense, and there were certain vested interests in fisheries as a result of the expenditure in the past. If they were going to begin with rights legally held and exercised, they would create a situation which would be hostile and inimicable to industrial development of any kind. The danger of even raising these questions, and disturbing the established position, was so great that he thought they would be wise to leave them alone.

He welcomed the increased licence of drift nets. With regard to the transit of poached fish to dealers outside the Free State, he was not quite sure if the section which dealt with it was strong enough. He would like to learn if it applied to railway and steamship companies. Unless the carrying companies were made liable the section would not be of much value.

To a certain extent it was true that Boards of Conservators in the main protected salmon, but it was due to the fact that they derived practically their whole revenue from salmon. In many cases the measures for the preservation of salmon also applied to trout. Local associations should be granted help, and, in general, they worked in conjunction and in harmony with the Boards of Conservators.

TROUT LICENCE.

He favoured the suggestion that small licences for trout-fishing should be issued so far as persons not residing in the district were concerned. At present it was possible for a fisherman to come from Manchester, stay a fortnight fishing in the country, and do nothing whatever for the preservation of fish. If a sum of 5s. or 2s. 6d. were charged the sum raised would be considerable, and this money could be placed at the disposal of the local association.

Mr. O'Doherty expressed the opinion that the one blot in the bill was the proposed restriction on drift net fishermen. Their present licence cost £3, and the proposal was to double that. These men fished on the high seas ten miles from the mouth of the river, and he could not see how they injured the inland fisheries. He advocated the reduction of the Excise duty for drift nets to a flat rate of £2.

Mr. Corish said he did not think that any private person should control the rivers of the country. People had acquired alleged rights at certain periods, and in this bill the Minister now proposed to perpetuate those alleged rights. The time had come when the Government should free the waters of the country from landlordism as they had freed the land.

Mr. Sears, welcoming the bill, asked for an assurance from the Minister that Lough Mask, one of the most valuable brown trout fishing places in Ireland, would be protected.

OWNERSHIP.

Mr. Good said he was sorry that Deputy Corish had raised this question, which had been raised with such disastrous results in connection with the question of land. He had hoped they had heard the last on that question. The bill, as he read it, dealt only with Inland Fisheries. He was hopeful that they would have had from the Minister a comprehensive bill dealing with the whole question of the fisheries. Apparently, the subject was going to be dealt with in sections.

While it was desirable to get a considerable revenue from the rivers, it should be borne in mind that an increase in the licence fees would increase the desire to poach. It would be better to try to get a smaller payment from a larger number.

Mr. Esmonde congratulated the Minister on the satisfactory reception accorded to his bill, which, on the whole, was a serviceable measure. While the rights of some private owners were very nebulous, it would be disastrous for fishing as a whole that rights over the rivers should pass to the riparian owners. He hoped that the Government would more and more follow the precedent of the Land Act by reserving the fishing. As regards the want of assistance given to the trout fisheries, he was afraid that a lot of the fault lay with the trout anglers themselves.

Mr. P. Hogan (Labour) thought that there should be no increase in the licence duty for drift nets, for the reason that the cost of the nets had doubled in the last few years without a corresponding increase in the value of the salmon caught.

Mr. M'Fadden asked for the elimination of the part of the bill increasing the duties on drift nets.

Mr. Johnson said that he offered strong objection to that part of Section 23 which gave to every member of a Board of Conservators powers to search persons believed to be conveying fish and to enter and examine premises, etc., where fish is kept.

MINISTER'S REPLY.

Mr. Lynch, replying, said that it was not possible for him to bring forward a bill to codify all the existing laws, because he had been informed by the Attorney-General that it would take some years to prepare such a code.

With regard to brown trout fishing, it was the duty of Conservators to protect all fisheries, but it was only natural to expect that they should concentrate on salmon fishing, from which they got the greatest part of their revenue.

When he had suggested a small fee for brown trout licences he had been met with a howl of indignation from brown trout anglers, and the voluntary associations were entirely against the proposition. The Advisory Committee believed that it would be inadvisable, and it was, therefore, omitted from the bill. It was entirely wrong to say that the money was only devoted to privately-owned fisheries, because preservation of the stock alone would affect the whole river whether it was privately owned or free. A good deal of money would be spent on the preservation of salmon and trout—much more than heretofore—in the future.

In Donegal drift nets measuring 1,500 yards were used, and there should be some taxation on these, and it was not fair to charge the same licence to those referred to by Mr. Hogan which only measured 130 yards. Because of the laxity of supervision in the past the 1,500 yard nets had been used at the very mouths of the rivers.

Mr. Esmond asked if there was any penalty at present for exporting salmon in the close season?

The Minister—I am not quite certain. It is in the Act of last year, I think.

The second reading was then carried.

ENFORCEMENT OF LAW.

The Minister for Justice, moving the second reading of the Enforcement of Law (Occasional Powers) Bill, 1925, said that the existing Act would expire on the 24th June next, and the proposal was to continue it as a temporary measure until the 31st March next.

In the returns of the execution of court judgments a very considerable problem had to be tackled, and the arrears had not been quite satisfactorily wiped off up to date. The execution of court judgments were probably proceeding more smoothly and expeditiously at the moment than at any time during the last 15 or 20 years, and the Government's aim was to make it work more satisfactorily in the future.

He considered that a weakness of that kind was serious, and inevitably reacted on the commercial transactions in the country, and unless the execution of judgments worked smoothly and expeditiously it would be a big factor against the interests of commerce.

He was not yet in a position to put before the House proposals which he wished to make permanent. The total number of unexecuted judgments in July, 1924, was 7,063, valued at £126,538, and in March, 1925, the number was 5,712, value £107,790, showing a decrease in unexecuted judgments of 1,351, and in money value of £18,748.

CONGRATULATIONS.

Mr. W. Hewat said that undoubtedly throughout the country to-day there was a wider recognition than for a long time of the importance of meeting commercial obligations as they arose. The whole foundation of the credit of the country really lay in the satisfactory collection of debts as they fell due. The Minister and his Department deserved to be congratulated on the stand they had taken and the good work they had done to create that state of things.

Mr. Wilson (Farmers) said that there was a want of confidence in the country, especially on the part of banks, who, by their restriction, had put people in the position that they were unable to pay. He did not stand for non-payment of debts, but he saw the difficulties of those unfortunate debtors who were unable to pay.

Mr. O'Higgins said that his permanent proposals would be similar to the existing temporary Act. It was only because of certain minor administrative details he would like to await the operation of the new rules of Court that he postponed the introduction of the permanent bill.

The bill was read a second time.

FIREARMS BILL.

Moving the second reading of the Firearms Bill, the Minister for Justice said that it contained the Government's permanent proposals with regard to firearms. From the point of view of the preservation of peace and order in the country, it was necessary to have the possession of firearms restricted and controlled and he thought that it would be agreed that was of paramount importance.

The bill proceeded on the basis of enabling the Civic Guard to issue a full certificate for the possession and use of firearms. The fees had been agreed upon by his Department and the Department of Finance, and would be included in the bill. They were:—

(1)—Firearms' certificate for a rifle or revolver, with or without ammunition, 5s.

(2)—Firearms' certificate for a shot-gun, limited to use for the destruction of vermin on the lands of the person obtaining the certificate, 5s.

(3)—For any other firearms' certificate, £2 for the first weapon and 5s. for every other additional weapon.

The last certificate included the use of a gun for all purposes, including the destruction of game. One of the chief causes of the destruction of game in the past was the abuse of what was called the "10s. licence." It also meant the reduction of the game licence from £3 to £2.

The Minister briefly reviewed the provisions of the bill and said that he thought that the measures of restrictions would meet with general approval.

Mr. Wilson said that the bill was acceptable in its main objective—the strict supervision of the firearms in the country. The chief difficulty he foresaw was the definition of a farmer, for the purpose of carrying a gun. Did the Minister, under Clause 24, propose to give a farmer six months for neglecting to take out a 5s. licence? He had heard complaints that persons who used to sell guns were being refused a dealer's licence. Down the country it looked as if no one would get a gun dealer's licence unless he belonged to the Cumann na nGaedheal.

Mr. Hewat objected to several of the provisions of the bill as being too drastic. He thought £2 too much to have to pay for taking out a gun for a day's shooting.

Mr. M. Doyle (Farmers) also objected to the £2 duty, and said that there should be something in between that amount and the 5s. licence. In the past a farmer could use a gun on his own land without paying any duty at all.

The bill was read a second time without challenge.

MILITARY PENSIONS BILL.

The House took up the Committee stage of the Military Pensions Bill.

An amendment by Mr. Esmonde, which provided that no pension shall be revoked in consequence of any act committed prior to the passing of the Act, was accepted by the Minister.

The Committee stage was passed.

QUESTIONS.

Replying to Mr. Thomas Johnson, the Minister for Justice said that he had considered the introduction of legislation for the better protection of women, young persons and children, and had had heads of bills prepared in his department to amend the Criminal Law Amendment Act, 1885, and to make provision for affiliation orders. The bills were in process of being drafted, and in the circumstances the appointment of a Committee of Inquiry into the existing state of the law on the matter was unnecessary.

Replying to Mr. Alfred Byrne, Mr. F. Lynch, Minister for Fisheries, said that he had not received reports except that provided by the deputy, that seals had caused considerable damage to the nets of fishermen of Ringsend. To encourage the destruction of these animals the Dublin Board of Conservators paid £1 for each seal killed inside the Poolbeg and North Bull Lights.

HOPES AND FEARS IN GERMANY.

CONFLICT OF OPINIONS ON NEW REGIME

IRISH TIMES FOREIGN SERVICE.

From Our Own Correspondent.

BERLIN, Tuesday.

Field-Marshal Paul von Hindenburg will be inaugurated as President of Germany on May 9. With this inauguration Germany enters a new period of post-war international relations. The Field-Marshal's followers describe it as a period of new dignity and national conscience. His opponents describe it as a period of danger to existing Treaties and the reconstruction of the nation.

President Hindenburg will enter office by swearing to be true to the Republican constitution. He will swear the oath before the President of the German Reichstag, the Socialist leader, Herr Paul Loebe.

It is not Hindenburg whom Anti-Monarchist opinion in Germany fears, but the men around him who are openly favouring the restoration of the Monarchy. Nor is the Monarchy the real danger for Germany. Of much greater importance is the question, whether or not the policy of reconstruction can be carried on, whether France will accept the security pact, and whether the Nationalists will be able to attain their ends without endangering all the settlements reached since the war.

It is impossible to answer these questions until Hindenburg is firmly embarked upon his foreign policy. Herr Stresemann believes that nothing will be changed, except, possibly, that there will be more respect for Germany abroad, but he knows that he has a hard task in convincing other nations of this. The Foreign Minister argues that a security pact signed by Field Marshal Hindenburg, and supported by the Nationalists, will be stronger than one signed by Dr. Marx, with the Nationalists holding meetings of protest throughout the country.

THE CABINET.

There will be no immediate change in the Cabinet, I am assured by officials of both parties. There is a possibility that the Nationalists may try to force Herr Stresemann from the Cabinet, but the change will not come immediately. The purely formal resignation of the entire Cabinet, which Hindenburg will refuse, may be offered on the day that the President takes office.

WAR GRAVES IN FRANCE.

PARIS, Tuesday.

The Anglo-French Mixed Committee of the Imperial War Graves Commission met at the Ministry of War to-day. Those present included the Vice-Chairman of the Commission, General Macready, and representatives of the Canadian and Australian Governments. Questions of interest concerning British cemeteries in France were discussed, with a view to completing the acquisition of sites and the construction of walls and monuments.—(Reuter.)

TULLY NATIONAL STUD FARM.

LOSS OF £3,000 ON YEAR'S WORKING.

GOVERNMENT TRADING OUTLOOK.

From Our Own Correspondent.

LONDON, Tuesday.

Although there are one or two bright spots in the history of Government trading, the general outlook is clouded with losses. The Comptroller and Auditor-General draws attention to these varying aspects in his report, which was issued to-day, for the year ending March 31st, 1924.

A loss of £3,395 is reported on the year's working of the National Stud Farm at Tully, County Kildare.

The stud was established in January, 1916, following the gift to the Government by Colonel Hall-Walker (now Lord Wavertree) of the stud of thoroughbred stallions and mares on his Tully Estate, which were taken over primarily for military purposes.

The loss was attributed partly to the lower prices realised by the bloodstock and partly to the retention of several promising yearlings which would have realised good prices if sold.

The Ministry's share of winnings (£1,396) was considerably less than in 1922, when £5,843 was received. When horses are leased for racing purposes the lessee is responsible for all expenses, and the Ministry receive one-third of the winnings.

OUTLAY ON BREAD SUBSIDY.

The long-deferred final account of the Wheat Commission, which is included, shows a net loss of £138,011,673 6s. 3d. for the seven years and seven months ended March 31st, 1924. This represents approximately the outlay on the bread subsidy, less certain profits.

Cumulative losses of £234,824 are shown in the Ministry of Agriculture's farm settlements and of £179,000 on the Scottish Board of Agriculture's farm accounts, the latter an increase of £20,000 on the previous report.

On the Mussel Cleaning Station at Conway there was a small profit (£41), but it was not sufficient to wipe out previous losses. Fewer bags of mussels passed through the tanks owing, first, to "a fall in the price of mussels, and, secondly, dissensions among the members of the Conway Fishermen's Society, which resulted in a number of fishermen refraining from using the tanks."

An item in the accounts of the Methwold Norfolk Estate shows the State in the guise of a dealer in rabbits. The sales amounted to £266 4s. 9d.

OTHER ACCOUNTS.

Outbreaks of foot-and-mouth disease and loss on pigs through swine fever affected the year's return. Here and there is a loss of £5,542.

On the Home-grown Timber Supplies Account a loss of £6,535,615 is shown. Of this £1,428,476 is attributed to damage to roads.

The Board of Trade Food Department, however, shows assets exceeding liabilities by £7,211,145 after providing for outstanding claims.

CO-OPERATIVE TRADING.

SOME BRIGHT SPOTS.

"Although the picture of co-operation which is given in this report is rather gloomy there are some bright spots." This comment is made in a survey of the co-operative marketing of agricultural produce in England and Wales, issued yesterday by the Ministry of Agriculture and Fisheries.

"It is essential to bear in mind," the report continues, "that the lack of success in the past has been due to the fact that co-operation, in the true sense of the word, has never been properly applied on any scale to the sale of agricultural produce in this country. The way is therefore open for the future.

"The feature of recent co-operation in the Dominions, in America and in Denmark has," the report adds, "been the movement to deal with commodities on a large and national scale.

"Conditions in England and Wales present possibly different problems, but it is well worth the consideration of farmers' organisations, whether co-operation on a large scale and under the direction of the best minds in the industry does not provide a means of securing better returns for producers than the present system of individual sale."

MOTOR CARS CROSSING THE BORDER.

PACT WITH NORTHERN GOVERNMENT.

At the quarterly meeting of the Antrim County Council yesterday a letter was received from the Northern Ministry of Home Affairs, stating that the Irish Free State Government, having notified its adherence to the International Convention of 1909, as from 1st May, 1925, the informal inter-validity arrangements regarding motor-vehicle licences and drivers' licences, under which motors and motor vehicles have been allowed to move freely between Northern Ireland and the Free State, cease at the end of April. New arrangements had, however, been made by the two Governments, which would continue the free circulation of such vehicles.

After the 1st May, any motorist from the Free State visiting Northern territory, and making a temporary stay therein for any consecutive period not exceeding four months, who brought with him a mechanically propelled vehicle registered and duly licensed in the Free State, and bearing a Free State identification mark, would not be obliged to pay licence duty in Northern Ireland during the currency of the Free State licence. A like privilege would be accorded in respect of vehicles registered and licensed in Northern Ireland, and brought, for a similar temporary period, into the Free State.

OBITUARY.

SIR EYRE CROWE.

The Times records this morning, with much regret, the death of Sir Eyre Crowe, Permanent Under Secretary for Foreign Affairs, which took place peacefully at 10 o'clock last night, after a short illness. Sir Eyre was born in 1864 at Leipsic, where his father, Sir Joseph Archer Crowe, K.C.M.G., C.B., was then Consul-General. In 1885 Sir Eyre entered the Foreign Office, soon afterwards becoming President Clerk.

LOUIS BOUWMEESTER.

Louis Bouwmeester, the most eminent of Dutch actors, died at Amsterdam yesterday, aged eighty-two years. Bouwmeester's great impersonation of "Shylock" made him known throughout the world. Twice he visited England and played with great success. In his native Holland the people held him in affectionate esteem.

When Dr. R. R. W. Logan, medical practitioner, Ashby-de-la-Zouch, Leicestershire, left his home yesterday afternoon, a "toy gun," in the possession of Peter, his twelve-year-old son, went off, and his daughter, Honor, aged nine, received the charge, and was killed almost instantly.

LETTERS TO THE EDITOR.

THE FREE STATE'S FUTURE.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—The Budget all round is a sound piece of work, and it is up to the Irish Government to see that it goes ahead. Invite first-class cutters, fitters and tailors, with up-to-date methods and machinery, with no trade union restrictions, and let all young tailors attend evening classes. Let girls be taught in the last year of school to machine-press, fold and button-hole. In five years' time the work turned out will be the finest in the world and will need no tariff to protect it. Irishmen are clever; give them a chance to learn in their own country what they go to London, Paris, Vienna and New York to learn. To put on a tariff and not decent, State-aided teachers is for a doctor to order a poor man champagne and leave it at that.

America invited the most highly-skilled tailors all over the world, and, when they got over there, put on a 75% tariff. England will put a tariff on all Irish goods in the end—butter, cheese, bacon, salmon, etc.—which she can now get in countries that use her products in return. Take the shoe trade. Children's shoes cannot be made yet here. Rubbers never can be made, but one has to pay the tariff as for adult shoes. The result is that children's feet are being deformed by boots too small, because the parents cannot afford new shoes. It is the poor that are hurt. Shops charge extra on Irish-made shoes because of the tariff. Shoes should have the retail price stamped on the inside by the manufacturer before they leave the factory.

The cheap ready-mades are not purchased by the rich. They are obtained by the poor to save the time and labour in making. Turn out the best; use machinery and skilled hands. The increased output will more than balance the seeming need for fewer workers. More workers will be needed and there will be an increase in all departments. Let every worker, as he gets up in the factory, have the option of buying shares. In the United States of America this has done wonders. Boys and girls should be helped at school to specialise and to take up the work for which they are most inclined. Every girl and boy should be obliged to go to evening technical schools till they are seventeen, to work at their chosen trade.

If this were done, an intelligent young population would soon grow up. Little children of 1914 are to-day rebuilding the British Empire. The children, with two years more at school, will be the backbone of the new Free State, given any kind of a chance; but they need every kind of help to waken their intelligence. A boy went out nine months ago to the United States—a boy hardly able to read and write. He went to night school and to-day is in a big motoring firm, rising rapidly. He took his chance. A boy went from here fifteen years ago, a garden boy, hardly able to read and write. He went to Liverpool and put himself to night school. To-day that boy stands high up in one of the biggest catering houses in England. Wembley will see him desperately busy in high silk hat, etc. Every waiter will salute him. He worked out his chance and took it. Irish boys and girls could do it—look at their hands and broad, intelligent brows. Begin at the bottom, not at the top. Irish boys and girls are the Free State's real, lasting foundation, and the return to her of money spent on them will be sure and swift. Break away from traditions and stand on 1925 feet. They must be practical, sure feet, well taught and carefully placed.—Yours, etc.,

"IRISH-CANADIAN."

Co. Waterford, April 27th, 1925.

THE SHANNON SCHEME.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—Several of your correspondents in dealing with this subject have referred to the embanking of the Shannon and its lakes as if the embankments were to be continuous and all the tributaries were to be pumped over them. I think it is only fair to point out that Mr. McGilligan indicated in his speech of April 2nd that these embankments will be run up both sides of the tributaries as far as they are "affected by the regulation" of the river and lakes. He says this in the case of the Brosna, and adds: "That principle holds throughout." It is not, therefore, necessary to contemplate the pumping of the full flood volume of these tributaries over the embankments into the embanked river and lakes. Only the rain which falls on the embanked areas, the water that escapes from the side drains, the water that percolates through the embankments, and the water that finds its way under them will have to be dealt with.

The Experts state that there are no direct observations to establish the volume of water to be pumped, but they use "formulæ derived from experience," and add ten *per cent.* "for water trickling through." It is to be hoped that this ten *per cent.* will not mean ten *per cent.* of Lough Derg. It is not very reassuring to find that both Mr. McGilligan and the Experts contemplate percolation through these embankments; for, as was pointed out by Mr. Ginnell in a recent letter, "if an embankment leaks, it does not stop at leaking; destruction rapidly follows."

Percolation under these embankments has not apparently been taken into consideration, and the Experts apparently concur in the magnificent assumptions of Messrs. Siemens that "the embankment sites are not of a boggy nature," and "that the sub-soil of the lakes is so constituted that the material removed from there is suitable for the production of faultless embankments." These assumptions would appear to be rather on the optimistic side, especially as on them depends not only the soundness of the embankments, of which there are to be seventy miles on Lough Derg alone, but the adequacy of the pumping arrangements, which, of course, depends on the water-tightness of the sub-soil. There have, I think, as yet been no borings on the banks of Lough Derg, but when these are made they may very possibly show conditions which will make the construction of water-tight embankments a very serious and costly matter. Messrs. Siemens may have given firm prices for the work, but they are schedule prices—*i.e.*, so much *per* cubic yard or cubic metre. Any possible change in the quantities falls, not on Siemens, but on the Free State, and must increase the ultimate cost of the electricity to be produced.

Is there not a case for further and open inquiry before we buy a "pig in a poke?" Even though its quality may be certified by all the experts in Europe, it is just possible that it may not be the sort of pig we want.—Yours, etc.,

ALFRED D. DELAP.

115 Grafton street, Dublin.
April 28th, 1925.

BROADCASTING IN THE FREE STATE.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—I note with interest, in your issue of to-day, the extract from the *Radio Times*, in which it is proposed to run an "Irish night" at Chelmsford, so that Irish listeners-in can show their appreciation of the work of the British Broadcasting Company. Mr. Robinson's suggestion is an excellent one, and I will be quite willing to contribute my mite towards it; but may I suggest a far more advantageous way of utilising the money, both in the interest of listeners-in and of traders?

My suggestion is, briefly, to insert in the papers a coupon, or ballot paper, to find out how many people would be willing to take out a licence and the amount they would pay if a broadcasting station were erected in the Free State. If a satisfactory number of replies were received—and of that I have not the slightest doubt—the matter of the financial side of the station, which I think is the real crux, would be assured. The details of the voting could be easily arranged, and I am sure that the various radio associations would willingly help.—Yours, etc.,

M. J. GALLAGHER.

38 Westmoreland street, Dublin,
April 28th, 1925.

THE DUBLIN CATTLE MARKET.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—It has been suggested that the Cattle Market should be moved from its present position to Fairview, and the views of those who favour the suggestion, and those opposed to it, have been expressed. On behalf of the Civics Institute, I am directed to say that the Institute consider that no alteration in the position of the market, or any other important municipal alteration of the sort, should be undertaken prior to the preparation of a comprehensive town plan for Dublin. Only by this means can the needs of the whole city be considered and wasteful expenditure be avoided. It is hoped that there will be no delay in providing such a plan.—Yours, etc.,

L. LONG, Secretary.

The Civics Institute of Ireland,
9 Ely place, Dublin, April 28th, 1925.

U.S. MARKETS.

STOCKS CLOSED STRONG.

(REUTER'S TELEGRAMS.)

NEW YORK, Tuesday.

Stocks opened firm, and steady advances, embracing speculative and investment issues, took place. The favourable factors were the restoration of the gold standard by Great Britain, the buoyancy of sterling exchange and expectation of a favourable quarterly statement by the United States Steel Corporation, and a general rise of 1 to 8 points was recorded. Kresge Chain Store fell 15 points. The market closed strong. Government Bonds irregular; Railroad Bonds firm. The day's sales totalled 800,000 shares.

Money on call closed easy at 3½ per cent. bid and 3¾ per cent. asked. Business during the day ranged from 3½ to 4 per cent., with the ruling rate 4 per cent. The last loan was made at 3½ per cent. Sterling exchange unsteady. Silver 1¼c. higher at 67.

Gold to the value of 1,000,000 dollars has been engaged for export to Australia and 300,000 dollars for shipment to India.

	Tues.	Mon.
Call Money ...	3½b. 3¾a.	4b. 4¼a.
Exchange on Lon. 60 days sight	4.79⅝	4.77⅝
Do. do Demand Bills	4.83⅝	4.81⅝
Cable Transfers ...	4.83⅝	4.82
Do. Montreal ...	4.83⅝	4.82⅝
Exchange Paris cable ...	5.22	5.19⅝

Eng. Parity	STOCKS	Closing Bid Prices. Tues.	Business Done Mon.
105¾	U.S. Funded	102½	102¾
124	Atch., Top., Santa Fe	119¾	119¾
95¾	Do. Preference	95	94¾
76⅛	Baltimore and Ohio	74¾	74⅞
147½	Canadian Pacific	142½	142
5⅛	Chic., Mil., & St. Paul	4⅞	4⅞
50½	Chicago and N.-West	48¾	48⅞
25⅝	Erie Shares	[illegible]	27⅞
38⅜	Erie 1st Preferred	37½	35⅞
115½	Illinois Central	112	112
113⅞	Louisville & Nashville	110	109⅜
34½	Missouri, Kan., & Texas	33	32⅝
35⅛	Missouri Pacific New	34	34
118⅛	N.Y. Ctl. & Hudson R.	115	114⅜
134½	Norfolk and West Com.	130½	130⅝
61⅛	Northern Pacific Com.	[illegible]	59
45⅝	Pennsylvania Shares	44¾	44⅝
81⅜	Reading Shares	79	78⅞
39⅛	Do. Preferred	38⅛	37⅞
91⅝	Southern Railway	[illegible]	[illegible]
106⅛	Southern Pacific	103⅝	103⅜
140⅛	Union Pacific	138	[illegible]
75⅜	Do. Pref.	73⅞	73⅜
84⅝	American Smelt. and Refining	81¾	[illegible]
37⅝	Anaconda Copper	36⅝	[illegible]
29⅛	British-American Tobacco Ord.	[illegible]	28⅛
81⅛	New York Consolidated Gas	79⅞	[illegible]
275½	General Electric	[illegible]	264⅜
145⅛	National Lead	141	140⅜
119⅛	United States Steel Common	115¼	114⅞
127⅛	Do. Pref.	[illegible]	123
42⅜	Bethlehem Steel Com. Stock	40⅞	40⅜
	Silver Commercial Bars	67	66⅞
75	General Motors (New)	73⅞	72⅞
12	Inter. Mer. Marine Com. Certs.	11⅛	10⅞
43⅛	Do. Pref. Certs.	42⅛	41
42⅛	Shell Ordinary	41⅛	40⅜
75⅜	Pan-American Petroleum Ord.	73½	72½
26⅜	Anglo-American Oil	[illegible]	26⅜
24⅛	Snell Union Oil Corp.	23⅜	23⅜
41	U.S. Rubber	39⅝	40
175⅛	American Can	172⅛	170⅜
—	International Pet. of Canada	[illegible]	24⅜
	BONDS.		
84⅜	Atch. Top. New 4% Gen. Mort.	81½	80¾
84⅝	Erie Rail Gen. 4% Lien Bonds	[illegible]	—
97⅛	Union Pacific 4 p.c. Bonds	[illegible]	[illegible]
109	U.S. Steel 2nd Mort. 5% Bds.	105½	105⅜
121⅛	U.K. 5½ per cent. Loans 1929	[illegible]	117¾
110⅛	Do. 1937	[illegible]	106⅛
96⅛	7 p.c. German Loan	[illegible]	93⅝

*Asked. † Ex div. ‡ Ex interest. § Ex rights.

NEW YORK PRODUCE MARKETS.

MAIZE strong, 10½c. to 4½c. higher.

	To-day.	Prev. day.
No. 2 Hard Winter, spot	163¼	160
No. 2 Red Winter, spot	192½	182¼
No. 2 Mixed Durum, spot	161¼	156⅛
No. 1 Northern Manitoba, spot	174	169¾

Sales for export—50 boatloads.
RYE strong, 5c. dearer. No. 2 spot, 121½.
Sales for export—95 boatloads.
BARLEY easy, 1c. lower. American malting, 95.
MAIZE strong, 3¼c. higher.

	To-day.	Prev. day.
Western No. 2 mixed, spot	120½	117⅞

Sales for export—Nil.
LARD firm, 10 points up. Prime Western steam, 15.50; Middle West, 15.30 to 15.40.
FLOUR steady. Spring clears, 100 per cent.—7.50 to 8.00.

FREIGHTS.

Heavy grain to Great Britain, per qr.—1/6-2/3.
Heavy grain to Continent, per 100lbs.—14c.-16c.
Cotton, high density, to Great Britain, per 100lbs.—30c.
Cotton, standard bales, to Great Britain, per 100lbs.—45c.
PETROLEUM steady.

	To-day.	Prev. day.
Standard White in cases	16.90	16.90
Standard White in barrels	13.50	13.50
Do. Philadelphia	13.50	13.50
Mid-Continent Crude	1.80	1.80
Pennsylvania Crude	3.15-3.40	3.15-3.40

RUBBER very steady. First latex crepe, 44½ buyers, 45½ sellers; smoked ribbed sheets, 44½ buyers, 45¼ sellers.
[illegible] 7.60; heavy-weight, 9.60.
COFFEE—

Futures—Options—	May.	June.	July.
To-day	18.14	17.45	16.99
Prev. day	18.22	17.50	17.05

	Sept.	Oct.	Dec.	Mar.
To-day	15.54	15.45	[illegible]	14.90
Prev. day	15.13	15.58	15.60	15.03

SUGAR easy, 4 to 8 points cheaper. Centrifugal Cuban spot easy, 7 points lower; 96 test centrifugal Cuban spot, 4.33. Approximate day's sales—67,000 tons.

Options—	May.	July.	Sept.	Dec.	Jan.
To-day	2.61	2.72	2.86	2.90	2.87
Prev. day	2.65	2.81	2.90	2.98	2.93

Sugar sale—36,000 bags of Cuban sugar were sold to-day at 4.33 for prompt shipment.
TALLOW easy. [illegible]
TURPENTINE—Spirits of turpentine, 94; Savannah spirits of turpentine, 94.
METALS—Tin firm, 75 points higher. Spot, 53.25; futures [illegible]. Lead steady, 7.75. Zinc [illegible] cheaper. East St. Louis spot, 6.95. Iron steady. No. 2 American Northern Foundry, 19.50 to 21.00. Electrolytic Copper steady. Spot, 13½; futures, 13½. Bessemer Steel Rails, 43.

WINNIPEG GRAINS.

WINNIPEG—Wheat opened steady, ½c. up, and closed strong, 5½c. to 5¾c. higher. Opening options—May, 151½; July, 150⅛. Oats firm, 1c. higher. Closing options—May, 157¼; July, [illegible] higher. Closing options—May, 56½; July, [illegible]. Rye strong, 3½c. to [illegible] up. Closing options—May, 103½; July, 109½. Barley firm, ½c. to 2½c. up. Closing options [illegible]. Flaxseed barely steady, ½c. cheaper. Closing option—July, 235¼.

Wheat receipts (carlots)	To-day.	Prev. day.
No. 1 Northern	141	84
No. 2 Northern	[illegible]	67
No. 3 Northern	114	34
No. 4 Northern	110	63
Other grades	[illegible]	164
Total	[illegible]	412

NEW YORK COTTON.

COTTON opened steady, 3 to 12 points higher, and closed steady, but 7 to 25 points down. Spot quiet, at 10 points reduction. New Orleans spot 5 points lower.

Spot, middling upland at New York, 24.00.
Spot, middling upland at New Orleans, 24.05.
Receipts—Atlantic port, 5,000 bales; Gulf, 4,000; Pacific, nil; interior towns, 3,000. Exports—Great Britain, 3,000 bales; Continent, 3,000; Japan, nil.
New Orleans futures in last minute of trading—May, lowest 23.78, highest 23.80; July 24.03, 24.05.

U.S. STEEL CORPORATION'S QUARTERLY STATEMENT.

The United Steel Corporation's quarterly earnings and dividends for the first quarter of the year are as follow:—

Earnings for January, 13,027,000 dollars; last year, 14,771,000 dollars.
February, 12,352,000 dollars; last year, 16,336,000 dollars.
March, 14,498,000 dollars; last year, 19,065,000 dollars.
Total earnings, 39,883,000 dollars; last year, 50,075,000 dollars.
Net income, 26,054,000 dollars.
Interest for the quarter on the United States Steel Corporation Bonds outstanding and premium on bonds redeemed, 4,229,000 dollars.
Quarterly dividend on Preferred, 1¾ p.c.; on Common, 1¼ p.c., and on Extra, ½ p.c.

CHICAGO MARKETS.

CHICAGO, Tuesday.

WHEAT opened steady, ½c. to 1c. higher, and continued to advance on firmer Liverpool cables, export buying for Great Britain, smaller receipts and purchases by cash houses. The rise was assisted by reports of freezing weather in the North-West, active covering of shorts, a demand from millers, large seaboard clearances, bullish Bradstreet's world visible supply figures, and expectations of small May deliveries. The market closed firm, 5¼c. to 4c. up. Spot steady.

	To-day.	Prev. day.
No. 2 Hard Win'er spot	147⅞	[illegible]
No. 3 Hard Winter spot	[illegible]	[illegible]

Futures—Opening options—	May	July	Sept.
To-day	[illegible]	[illegible]	[illegible]
Prev. day	[illegible]	[illegible]	[illegible]

Futures—Closing options—	May	July	Sept.
To-day	[illegible]	[illegible]	[illegible]
Prev. day	[illegible]	[illegible]	[illegible]

	To-day.	Same day last year	This season	Last season
Receipts (W.)	392	439	470,122	311,017

(In thousands of bushels.)

MAIZE opened steady, ½c. to ½c. dearer, and closed firm at 4½c. to 4½c. dearer.

	To-day.	Prev. day.
Spot No. 2 mixed	[illegible]	[illegible]

Futures—Opening options—	May	July
To-day	[illegible]	[illegible]
Prev. day	[illegible]	[illegible]

Futures—Closing options—	May	July
To-day	[illegible]	[illegible]
Prev. day	[illegible]	[illegible]

	To-day.	Same day last year	This season	Last season
Receipts (W.)	383	324	216,601	263,334

(In thousands of bushels.)

OATS firm, 1¼c. to 1½c. higher.

Futures—Closing options—	May	July	Sept.
To-day	[illegible]	[illegible]	[illegible]
Prev. day	[illegible]	[illegible]	[illegible]

RYE strong, [illegible] up.

Futures—Closing options—	May	July
To-day	[illegible]	[illegible]
Prev. day	[illegible]	[illegible]

PROVISIONS opened [illegible] owing to the disappointing hog market. [illegible] European advices, [illegible] demand. [illegible] cover, and the market closed steady, with lard 10 to 13½ points up, but ribs 20 to 10 points down. Lard—Spot, 14.72½.

Lard—Closing options	May.	July.	Sept.
To-day	14.70	15.05	15.35
Prev. day	14.60	14.92½	15.25

Ribs—Closing options—	May.	July.	Sept.
To-day	15.70	15.85	15.75
Prev. day	15.90	15.97½	15.85

BACON easy at 20 points decline. Short ribbed sides (60lbs. average), 15.70.
HOGS steady, unchanged to 5 points higher for light sorts and unaltered for heavy. Light hogs, 11.60 to 11.95; heavy hogs, 11.70 to 11.95.

	To-day.	Same day last year
Receipts—Western Cities	110,000	129,000
Chicago	22,000	24,000

Receipts of hogs at fifteen principal Western centres, including Chicago, since the 1st of March total 5,014,000, against 6,657,000 same season last year.

SOUTH AFRICA AND SECESSION.

DECLARATION BY GENERAL HERTZOG.

A NATIONAL DISASTER.

CAPE TOWN, Tuesday.

To-day's proceedings in the House of Assembly derived exceptional importance from the fact that the Nationalist Prime Minister emphatically laid his views on secession before the members.

Amid the most impressive silence General Hertzog said that personally he thought, so far as the Union of South Africa was concerned, secession would be a flagrant mistake, and it would be a national disaster if caused by one section, either British or Dutch, imposing its will on the other. Nor did he fear that secession from Great Britain would arise so long as each section refrained from asserting its superiority or dominance over the other.

NATIONAL PARTY VIEW.

"Though I hold it in common with a great many of the most distinguished English statesmen," said the Prime Minister, "that any Dominion has the right to secede from what is known as the British Commonwealth, such a decision, as far as the Union is concerned, would be a flagrant mistake and a national disaster. Should it be brought about it will be by circumstances causing either the English or the Dutch community as a whole to feel that the change has been brought about by the imposition of the will of one section upon the will of the other. Not only is this my personal view, but the view was confirmed by the Nationalist Party years ago.

"I hold further that only the very gravest national considerations could justify such a step being taken without the concurrence, as a whole, of the two great sections of our people; nor have I the least fear that any such consideration will ever arise so long as each of the two sections abstains from any claims to superiority or dominance over the other." (Loud cheers.)

Turning to Sir Thomas Watt, Minister of Public Works in the last Government, who had raised the question of the *Adelaide Observer* interview, the Prime Minister declared that he would repeat what he had said to that paper, and recited to the House the words: "I say positively that I have not the slightest intention of recommending secession." (Cheers.) Then, with the greatest deliberation, General Hertzog came to the second point in the interview, and repeated the words: "I am in favour of the British connection being maintained."

From a voice in the House came the ejaculation: "You are going to qualify."

The Prime Minister at once exclaimed: "There is no qualification."

Coming as it does on the eve of the Prince of Wales setting foot in South Africa, the Premier's important declaration on the maintenance of the British connection has created a profound impression on all sections.

PAINTING AND THE COMMONWEALTH.

LECTURE BY MR. THOMAS BODKIN.

Yesterday evening at the National University, Earlsfort terrace, Dublin, under the auspices of University College, the first of a series of lectures was delivered by Mr. Thomas Bodkin, Barrister, on the Art of Painting. Dr. Coffey presided.

Mr. Bodkin, in expressing his acknowledgments to the President and Council for their invitation, said that this was the first occasion on which the existence of their graphic arts had been recognised by the National University. Aberdeen was the only University in these countries which included the subject of the history of painting among the optional courses, for the degree of which a distinguished British statesman once asked, with contemptuous rhetoric, "Who cares for art"? And there was none to answer Lord Salisbury. Yet the question could be answered in four words—every normal human being. Those who were prepared to reject Art could be divided into two classes—those who are content to be less than men—whom we all despise, and those who aspire to be greater than men, whom we all reverence, but whom few of us can understand.

Art was the only universal language, and it was significant to note that the speech of the two most ancient and most lasting civilisations that ever existed—the Chinese and the Egyptians—was written in pictures. The eye had rightly been called the window of the soul—it was the main, the high road to the brain. "Inscribe," said Leonardo da Vinci, "in any place the name of God, and set opposite to it His image, and you will then see which will be held in greater reverence." The painter will tell more of the appearance of the object of his love with a few lines and tints in a little flat space, than can the poet in ten thousand words.

As all mankind was sensitive to art, more or less, it was surely the duty of their rulers to consider how and where the power of art may be most fittingly applied, and it was the function of scholars to investigate its history, its causes and effects. No study was more proper to a great University; yet until recently, it was almost universally ignored as a subject for study and research. It was, indeed, only in modern times, that they found this neglect. How few of those who were conversant with the glories of the Augustan age of English literature had any just notion of the work of Hogarth, Reynolds, Gainsborough or Romney, of the part which they took in moulding the character of their time, or of their influence, growing to the present day, at home and abroad?

If art was merely a common vehicle for the transcription of history, it would deserve far greater attention than it has ever received in the schools. But it was more. A picture delivers not only its painter's message, but it tells us also what manner of man he was, the beliefs, the aspirations, the faults and ideals of his time, and all with a truth as absolute as it is unpremeditated. By study, manifestations in art can be identified, and become as familiar as is the handwriting of a friend. The art of every free nation is the true exponent of that nation's social and political virtues—in short, every free nation has the art which it deserves.

In the eighth century there was an Irish school—illuminators without peers in Europe—who seemed on the point of winning for their people a proud pre-eminence in art. But the germ of ruin was in their work. The Irish penman wrought with fatal complacency. He developed a superb technique, and used it to no purpose. He brought no better talents to his work than patience, skill and taste. The Irish people, busied in bitter wars with Danes and Norsemen, and among themselves, neglected their artists, and art in Ireland had well nigh ceased to be before the final invaders cut short its existence.

In conclusion, Mr. Bodkin said—Let us not fan old fires or stir old griefs in arguing about the causes of our loss; but let us remember that we will have no art of our own in the future, unless we prove ourselves worthy of it, unless we remember to play our part as a people in its production, unless we collaborate with our artists. When we make ready to receive them they will arise at our call. Art and corporate life are so interwoven that one torn from the other will rot and perish. A people honouring art works with bright faces in clean streets and seemly houses, and we can seek no greater boon for our country than a national art, reborn to stride with a reborn people, free, truthful and vigorous, towards the realisation of all our dearest hopes.

The lecturer was warmly applauded. Several limelight pictures lent an added interest to the occasion.

BROADCASTING.

TO-DAY.

The letters "S.B." signify a simultaneous broadcast from the station mentioned.

LONDON (2LO)—365 Metres.

3.15-3.45—Schools. 4.0-5.0—Time (Greenwich). "2LO" Trio. Frederick W. Taylor (baritone). 5.0-6.30—Children. 6.40—Music. 7.0—Big Ben. Weather and News. 7.25—Music. 7.40—Mr. Francis Gribble, "Anticipators of the League of Nations" (S.B. to other Stations). 8.0—Rose Myrtil (mezzo-soprano), L. Stanton Jefferies (piano), David Wise (violin), Astrid Yden (harp), Amy Baxton Nowell (recital), Wireless Orchestra. 10.0—Time (Greenwich), Weather and News. The Rt. Hon. Arthur Henderson, M.P., under the auspices of the League of Nations Union, "The Present International Situation" (S.B. to all Stations), The Week's Work in the Garden, by the Royal Horticultural Society (S.B. to other Stations). 10.40—John Goss, Hubert J. Foss, The Cathedral Male Voice Quartet. 11.10—Close.

CHELMSFORD (5XX) — 1,600 Metres (High-Power Station).

6.0-11.0—From London.

BIRMINGHAM (5IT)—475 Metres.

3.30-4.30—Pianoforte Quintet. 5.0-5.30—Women. Isabel Tebbs (soprano). 5.30-6.30—Children. 7.0—Weather and News. 7.25-8.0—From London. 8.0—The City of Birmingham Police Band, Joan Maxwell (soprano), Beatrice Dickson (contralto), Nigel Dallaway (piano). 10.0—Weather and News. The Rt. Hon. Arthur Henderson, M.P. (from London). Royal Horticultural Society Talk (from London). 10.35—Alice Couchman (piano). 11.0—Close.

BOURNEMOUTH (6BM)—385 Metres.

3.45—Orchestra. 5.0-6.0—Children. 6.30—Music. 7.0—Weather and News. 7.25—Music. 7.40—Station Director's Talk. 8.0-8.15—The Municipal Orchestra, Lettice Newman, Eric Richmond (entertainers). 10.0—Weather and News. The Rt. Hon. Arthur Henderson, M.P. (from London), Royal Horticultural Society Talk (from London). 10.40-11.10—From London.

CARDIFF (5WA)—351 Metres.

3.0-3.30—Organ. 3.30-4.30—Orchestra. 5.0-5.30—"5WA'S" "Five O'Clocks." 5.30-6.30—Children. 7.0—Weather and News. 7.25-8.0—From London. 8.0—Lena Mason (solo violin). Hector Gordon, Betty Gooden (piano). 9.0—The Barnardo Musical Boys. 10.0—Weather and News. The Rt. Hon. Arthur Henderson, M.P. (from London). Royal Horticultural Society Talk (from London). 10.40—From London. 11.10—Close.

MANCHESTER (2ZY)—375 Metres.

3.30-4.0—Schools. 4.0-5.15—"2ZY" Quartet. W. A. Banks (bass-baritone), Fanny Newman (entertainer). 5.30-6.30—Children. 7.0—Weather and News. 7.25—Music. 8.0—Hebden Bridge Band, Carl Fuchs (solo 'cello), Foden Williams (entertainer). 10.0—Weather and News. The Rt. Hon. Arthur Henderson, M.P. (from London). Royal Horticultural Society Talk (from London). 10.35—Dance Band. 11.0—Close.

NEWCASTLE (5NO)—400 Metres.

3.45-4.45—Orchestra. 4.45-5.15 — Winifred Gribbin (mezzo-soprano). 5.15-5.30—Children. 6.35—Farmers. 7.0—Weather and News. 7.25—Music. 7.40—Robert Radford, Alfred M. Wall (violin), Station Symphony Orchestra. 9.30—The "5 NO" Repertory Company. 10.0—Weather and News. The Rt. Hon. Arthur Henderson, M.P. (from London). Royal Horticultural Society Talk (from London). 10.35—Wallace Cunningham (entertainer). 11.0—Close.

GLASGOW (5SC)—420 Metres.

11.30-12.30—Concert. 3.30-4.0—Schools. 4.0-4.40—Wireles Quartet. Dorothy Crawford (piano). 4.45-5.15—Women. 5.15-6.0—Children. 6.0-6.5—Weather for Farmers. 7.0—Weather and News. 7.25—Music. 8.0—Station Symphony Orchestra, Horace Stevens (baritone). 10.0—Weather and News. The Rt. Hon. Arthur Henderson, M.P. (from London). 10.20—Orchestra. 11.0—Close.

LIVERPOOL (6LV)—315 Metres.

11.0-12.0—Concert. 3.30-4.30—String Quartet. 5.30-6.35—Children. 6.40-11.10—From London.

BELFAST (2BE)—435 Metres.

4.0-5.0—"2BE" Quartet. 5.30-6.0—Children. 6.40—Farmers. 7.0—Weather and News. 7.30—Herbert Heyner (baritone), Ernest A. A. Stoneley (violin), Mina Harpur (violin), Station Orchestra. Rhapsodie Dance, "The Bamboula" (Coleridge-Taylor); Overture, "The Merry Wives of Windsor" (Nicolai); Hungarian Rhapsody, No 2 in D Minor and G (Liszt) Entr'actes, Minuet in C, Op. 14 (Paderewski), and Humoreske in G (Dvorak); "Welsh Rhapsody" (German); Ernest A. A. Stoneley and Mina Harpur: Concerto in D Minor for Two Violins and Strings (Bach); Prelude and Love Death ("Tristan and Isolde") (Wagner); Entr'acte and Valse ("Coppelia") (Delibes); "Danse Cosaque" ("Mazeppa") (Tchaikovsky). 10.0—Weather and News (from London). The Rt. Hon. Arthur Henderson, M.P. (from London). 10.30—Suite, "Rustic Revels" (Fletcher). 10.40-11.10—From London.

UNIVERSITY OF DUBLIN.

CONFERRING OF DEGREES.

The Senate of Dublin University met in the Theatre of Trinity College yesterday, for the purpose of conferring degrees. The Caput consisted of the Vice-Chancellor (Lord Glenavy), the Provost, and the Senior Master Non-Regent (Professor W. E. Thrift). The attendance included the Rev. W. R. Westropp Roberts, S.F.,T.C.D. (Senior Lecturer); Professor M. W. J. Fry, S.F.,T.C.D. (Registrar); Mr. E. J. Gwynn, F.,T.C.D. (Senior Proctor); Mr. G. R. Webb, F.,T.C.D. (Junior Proctor); Mr. W. Kennedy, F.,T.C.D.; Sir Robert Tate, F.,T.C.D. (Junior Dean); Professor A. F. Dixon, Dean of the Faculty of Medicine; Dr. John Purser, Mr. J. M. Henry, F.,T.C.D.; Dr. Walter Starkie, F.,T.C.D.; the Rev. Canon N. J. D. White, D.D.; the Rev. Canon Forrester, M.A.; Professor Clark, M.A.; Professor Baxter, LL.D.

The following degrees were conferred:—

BACCALAUREI IN ARTIBUS.

Moderator Senior Supplementarius—Fredericus Carolus Hill. Respondens—Fredericus Stephanus Popham. Pensionarii—Douglas Smythe Alison, Ransome Macnamara Allardyce, Guilelmus Norman Craig-M'Feely, Henricus Dinsmore, Johannes Alexander Dowds, Fredericus Guilelmus Johnston, Johannes Arturus Coates Kempston, Herbertus Jacobus Langtry, Menzies Llewellyn M'Cauley, Muriel Frances Maude Manning, Florence Nightingale, Leonellus Alexander Guilelmus Orr, Marion Edgar Savage, Alexander Walker Graham Smyllie (discip. Schol.), Hugo Carolus Wilson.

Magister in Arte Ingeniariâ—Giraldus Arturus Adair.

Magistri in Artibus—Giraldus Arturus Adair, Douglas Smythe Alison, Ethel Margaret Balfour, Guilelmus Norman Craig-M'Feely, Rev. Cyrillus du Cros, Martinus Helmer Eliasoff, Rev. Carolus Gardner, Hubertus Eduardus Gardner, Thomas Wolseley Haig, Imperii Indici Eques Commendator (jure officii); Eric Hutton, Ernestus Aebey Loftus, Jacobus Howard Pim, Helen Maybury Roe, Albertus Walker, Joseph Alfredus Warner.

Baccalaureus in Sacrâ Theologiâ—Rev. Alexander Bannerman Lavelle.

Doctor in Philosophiâ—Jacobus Brontë Gatenby (ad eund Oxon.), stip. cond.

Doctor in Scientiis—Joseph Warwick Bigger, stip. cond.

Doctores in Medicinâ—Johannes Carolus Joseph Callanan, Ricardus Alexander Dennistoun Pope.

IN ABSENTIA.

Baccalaureus in Utroque Jure—Johannes Bartley. Magister in Artibus—Rev. Haroldus Clear Butler.

TRINITY COLLEGE, DUBLIN.

TRINITY TERM, 1925.

SUPPLEMENTAL B.A. DEGREE EXAMINATION.

The following candidates have passed:—Scholar—Alexander W. Smyllie. Pensioners—Douglas S. Alison, Douglas H. Cassidy, Walter L. Connell, Brendan Joseph Daly, Henry Dinsmore, Basil Eric Gardner, Christine Johnston, Frederick W. Johnston, John Arthur Kempston, Frederick W. McCall, Emily A. McCartan, Muriel Frances Manning, Florence Nightingale, Lionel Alexander Orr, Frederick S. Popham, Marion E. Savage, Hugh Charles Wilson. Sizar—Hume Frederick Rainsford.

Medical Students—Ransome M. Allardyce, Carol Richard Boland, Robert Y. Franklin, William R. O. Gallagher, Menzies McCauley, LL.; David Norman Power, Ralph William Stewart.

SENIOR SOPHISTER TERM EXAMINATION.

The following candidates have passed:—Ernest Dyer Hammett, William F. James, James Kennedy, George Shallow, Nora Patricia Stokes, Andrew Watt, Frank Edward Girling (Sizar).

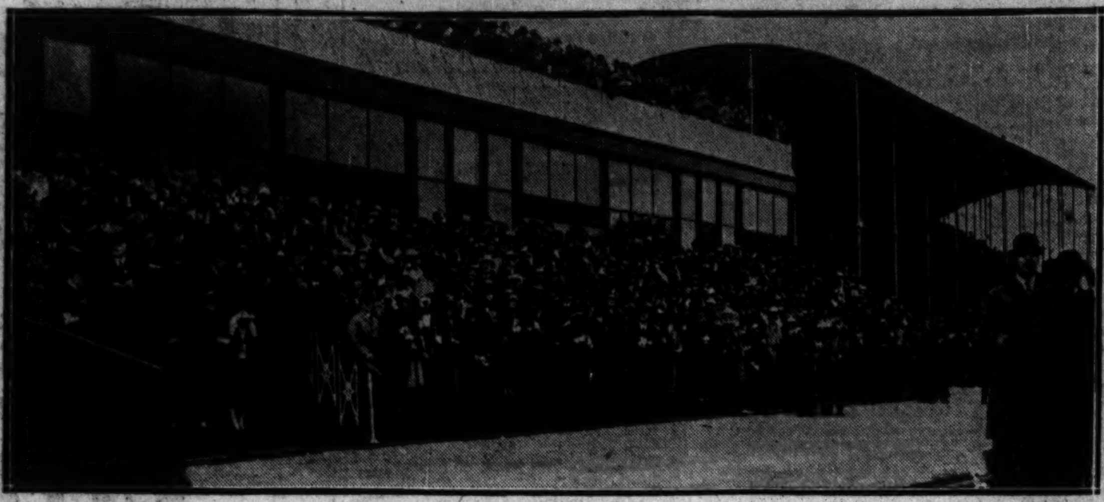
"TIZ" FOR TENDER, SORE, TIRED FEET

Just put those weary shoe-crinkled, aching, burning feet into a "TIZ" bath. When your feet ache and burn, "TIZ," and only "TIZ" will bring relief.

A "TIZ" bath is grand, glorious for tortured feet. It draws the poisons and acids right out. Stops the pain of corns. Puts your feet into perfect condition.

Get a large 1/3 box of "TIZ," sufficient for many treatments, from any chemists or stores. Refuse all substitutes. Look for the signature of W. L. DODGE & CO. on the yellow box.

FIRST DAY OF PUNCHESTOWN RACES: DEGREE DAY AT TRINITY COLLEGE.



A General View of the Members' Enclosure at Punchestown yesterday.

The Earl of Mayo receiving President Cosgrave.

Lord Bellew watching the Racing at Punchestown.

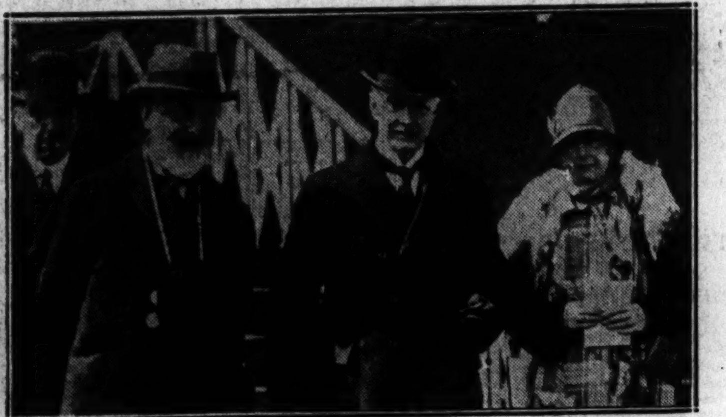
Brown Ivy (Capt. J. F. O'Grady up), after winning the Governor-General's Cup.

Mr. L. F. Ball's br. g. Ingomar, winner of the Prince of Wales's Plate at Punchestown yesterday.

Senator W. B. Yeats and Senator Dr. Oliver St. John Gogarty.

Clearing the First Bank in the Race for the Governor-General's Cup.

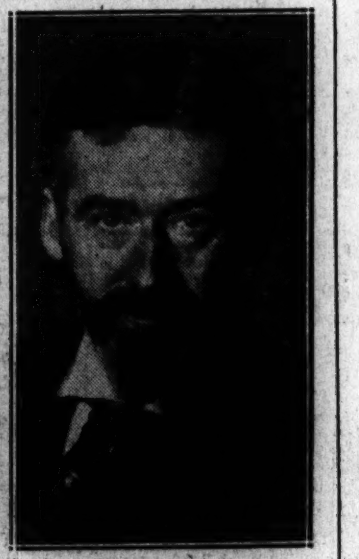
The Earl and Countess of Mayo (seventh and eighth from the right) and other Members watching the Racing.



The Governor-General, President Cosgrave, and Mrs. Sullivan.

Walter Hagen, who announces that he will not defend his Title as British Open Golf Champion.

DEGREE DAY AT TRINITY COLLEGE, DUBLIN.—Some of the Students who received their Degrees yesterday.



Mr. Thomas Bodkin, who Lectured in Dublin yesterday.

"NOT A KILL-JOY."

BOOKMAKER'S RETORT TO JUSTICE.

On summonses for carrying on illegal ready-money betting businesses, a fine of £20, with the alternative of three months' imprisonment, was imposed in Drogheda District Court yesterday on each of the following:—James Murphy and Gerald Moore, West street; John O'Brien, Stockwell lane; Bernard Lynch and William Campbell, St. James' street, and James Megan, William street.

William Strong, West street, was fined £5, and Richard Murray, James' street, and Louise Waters, William street, were each fined £1 for allowing the illegal business to be carried on in their premises. In addition, some twenty persons were summoned for visiting the premises for the purpose of betting, but the Justice dismissed the summonses against them, remarking that they were the "gulls."

William Strong, when questioned by the Justice, said that when a man had a shilling he liked to see him spend it as he liked. He did not think that the man's wife might need the shilling.

The Justice—I am sorry about your views of morality; they are not very strong.

The Defendant—I am not a kill-joy.

Australia's capacity to absorb new settlers is in direct proportion to her ability to find stabilised markets for the resultant increased output of produce.—Sir Joseph Cook.

I cannot see how an increase in internal purchasing power would even temporarily help us to sell our goods abroad against Germans, Belgians and others.—The Hon. R. H. Brand.

CLERK WITH £6 10/- A WEEK

DRAWING £400 PENSION.

Mr. J. J. Grennan, the late Secretary of Meath County Council, has been drawing a pension of £400 a year from the County Council while earning £6 10s. a week as a clerk to the Navan Urban Council.

The matter was brought up at a meeting of the County Council on Monday, when the Chairman (Mr. M. O'Dwyer), remarking that the Council's solicitor ought to be informed at once, said that it was for them to insist that, as Mr. Grennan had got another position, he would get no pension from them. If needs be, he (the Chairman) would take the case to the superior courts. He would fight the Local Government Board and the Government on it, as a principle was at stake.

The meeting decided to instruct the solicitor to "take all necessary steps to safeguard our interest."

CHURCH SERVICES.

CHRISTIAN SCIENCE CHURCHES.

First Church of Christ, Scientist, Dublin (a Branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass.), 35 Molesworth street.—Services—Sunday 11.30 a.m., 7 p.m.; Sunday School, 11.30 a.m. Wednesday (Testimony Meeting), 8 p.m. Christian Science Reading Room, same address, is open to the public daily from 11 a.m.

First Church of Christ, Scientist, Rathmines (a Branch Church of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass.).—Services, at which all are welcome—Sunday, 11.30 a.m. and 7 p.m. Sunday School, 11.30 a.m. Wednesday (Testimony Meeting), 8 p.m. Christian Science Reading Room, Church Building, Rathmines Park, open daily, free to the public, 11 a.m. to 9 o'clock; Wednesday, 11 o'clock to 7.30; and Saturdays from 11 to 7 o'clock. Sunday, 4 to 6.30.

WEXFORD COUNTY RATES.

EFFECT OF AGRICULTURAL GRANT.

At the meeting of the Wexford County Council on Monday the following rates for the coming year were adopted:—Wexford area, land 7s. in the £, buildings 9s. 6d. in the £; Enniscorthy area, land 7s. 8d., buildings 9s. 8d.; New Ross area, land 7s. 4d., buildings 9s. 5d.; Gorey area, land 7s. 8d., buildings 9s. 5d.

In moving the adoption of the figures, the Chairman (Mr. E. P. Foley) stated that the collection of rates by distraint from people who were willing to pay, though temporarily unable to do so, was a policy that should be avoided, as its effects were not alone disastrous for the victims but reacted unfavourably on the country as a whole. In connection with the Relief of Rates Act, of which advantage was taken last year, they had to include 1s. 3d. in the £ in the coming year's rates. The district road estimates were:—New Ross 5s., increase 5½d.; Enniscorthy 4s. 7½d., increase 5½d.; Wexford 4s., increase 2½d., and Gorey 3s. 11d., decrease 7d. The cost of the roads was only exceeded by Dublin and Limerick. The proposed flat rate was 3s. 5d. in the £, which represented a total cut in the ordinary road estimate of £15,700. The demand of the Public Health Board was £61,512, which was £13,208 more than that raised last year.

It was decided to reduce this year's demand by £3,924. The Mental Hospital demand, £24,740, or £3,577 more than last year, was reduced to £21,440. As a result of the agricultural grant being doubled in the Budget the relief in rates to the county would be £24,045.

Replying to Mr. Cloney, the Secretary stated that the Council's total liabilities were: £75,000 under Relief of Rates Act, repayable within 7 years; £27,647 outstanding loans, and £8,000 overdrafts. They could borrow up to £40,000, and the £75,000 could not be put within the category of outstanding loans.

Mr. Hall—Our position is not too bad at all.

Alderman Corish—You might have been in a bit of a panic only for the increase in the agricultural grant.

A £666 PENSION.

MEATH COUNTY COUNCIL'S GENEROSITY.

At a meeting of the Meath County Council on Monday, Mr. Noonan, solicitor to the Council, reported that, acting on the Council's resolution to give Mr. James Quigley, late County Surveyor, the highest pension in its power, he had made out the maximum, which was £666 13s. 4d. The minimum was £249 4s. He had made out an intermediate scale of £405 by adding ten years' service to Mr. Quigley's sixteen years. Mr. Quigley would not get any pension until he went out of office in Dublin.

It was decided to give Mr. Quigley the highest pension—£666 13s. 4d.

Mr. Quigley, who was present, returned thanks to the Council for their "magnificent treatment."

Hillsborough Dispensary Doctor.—Lisburn Board of Guardians yesterday appointed Dr. William S. Boyd as medical officer of the Hillsborough Dispensary District, in succession to his father, the late Dr. H. J. Boyd, whose father had also held the position.

Friend of Animals.—Constable Harrington, Lurgan, has been presented with a certificate from the Ulster Humane Award Committee for his exertions in preventing cruelty to animals.

A POOR RESPONSE.

SLACKENING INTEREST IN ARCHITECTURE.

It was reported at the annual general meeting of the Architectural Association of Ireland, at 8 Merrion square, North, Dublin, last night that, despite the effort of the Committee to formulate a scheme which would provide for every grade of student, the response both in attendance and results had been most unsatisfactory on the whole.

The only apparent explanation of this state of affairs, said the Chairman (Mr. L. F. Giron, M.R.I.A.I.), was that the students were blind to their own interests. These classes were a golden opportunity for young men who were anxious to succeed. The absence of competition for the various prizes and the indifferent quality of the work submitted were also sad things to contemplate.

Having thanked the officers and Committee for their help during the session, the President handed over the badge of office to his successor—Mr. W. A. Dixon, M.R.I.A.I.—and congratulated him on his election.

The following were the prize-winners during 1924-1925:—The Institute prize of 10 guineas, Mr. R. Boyd Barrett; the Downes bronze medal, Mr. J. H. Watson; two guineas prize, Mr. H. V. Millar; elementary architectural history and design, Mr. C. P. Kenna; advanced architectural history and design, Mr. E. A. Barrett.

If you talk to the Englishman about class war, revolution, or things of that kind, he will tell you in forcible language that he has no use for foreign theories or foreign crimes—Viscount Cave.

THE THEATRE

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CENTRAL CRIMINAL COURT.

FIVE YEARS FOR MANSLAUGHTER.

SHOCKING WEXFORD CASE.

(BEFORE MR. JUSTICE MEREDITH.)

At yesterday's sitting it was announced that unless there was a fuller attendance of jurors from then until the end of the session the business of the court might have to fall through. The jurors' list would be called today on fines of £10 each.

James Halligan pleaded not guilty of the murder of a woman named Ellen Donoghue, of the tramp class, in County Wexford, on 13th July, 1924.

Mr. Carrigan, K.C., stating the case for the prosecution, said that the circumstances under which the unfortunate woman met her death were quite shocking. Her husband, apparently, had deserted her, for she "took up" with the accused. The two quarreled in a grove, and later the woman was found naked, covered only by old sacks and a shawl. She had been terribly maltreated.

Mrs. Kate Forrest deposed that the accused had said to her: "I hit her a lick of a stick on the lip and the blood choked her."

Guard P. Deegan said that the accused called to the barracks and reported that a dead woman was lying "down the road." When asked why he killed her, he said that he was "mad jealous of her."

Sergeant O'Doherty gave evidence of finding the body in a shed. When accused was examined at the barracks the whole of his shirt front was spattered with blood.

William Donoghue (14 years), son of the deceased woman, said that Halligan beat the witness and his mother. Halligan often beat them. This time he had beaten the deceased with a stone and stick, and had stabbed her with a knife. Halligan washed the woman's body with water.

Dr. Hugh Brady, who examined the body of the deceased woman, said that the bone of the skull was depressed into the brain and there were two deep wounds. There were some gashes on the throat that appeared to have been done by a knife. The lip was badly cut, and there was another wound under the chin. Both arms from the shoulder down were one mass of bruises, some of which had been recently inflicted. The wound on the temple or that on the top of the head would have caused death.

Counsel for the prisoner called no witnesses for the defence, but, in his address to the jury, said that this was a crime of passion, and pleaded that the crime was committed by the accused when he did not appreciate the nature and quality of his act.

The jury found the prisoner not guilty of murder, but guilty of manslaughter, and he was sentenced to five years' penal servitude.

MURDER CHARGE ADJOURNED.

Mr. W. J. Gleeson (instructed by Messrs. Noyk and O'Reilly) raised objection to the application of Mr. Carrigan, prosecuting, for the postponement of the trial of James Murray, who was charged with the murder of Joseph Bergin, a military policeman, in December, 1923. The objection, Mr. Gleeson said, was founded on the fact that neither the prisoner nor his counsel was present when the application was made. Murray had come to this country and surrendered himself to the police for the purpose of taking his trial and having the case disposed of, as he did not wish to have the charge hanging over his head. There was a large number of witnesses present for the defence, and as he (Mr. Gleeson) could not take the responsibility of keeping them in Court indefinitely, he would like to know the reason for the postponement of the trial.

Mr. Carrigan said that the case was a serious one. That morning he had been instructed by the Attorney-General in person to apply for an adjournment of the case, which was expected to be taken on Thursday, on the ground that it would be impossible to take it on Thursday.

Mr. Carrigan added that it was for public reasons that the Attorney-General had applied for an adjournment.

Mr. Justice Meredith adjourned the trial to the next Sessions.

"COINER" SENTENCED.

James Mulcahy, who had been found guilty of "coining," was sentenced to six months' imprisonment.

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GOSSIP FROM THE COURSE.

THE GUINEAS.

PROSPECTS OF AN OPEN RACE

A LIKELY DERBY COLT.

NOTHING VENTURE'S BAD LUCK.

FROM OUR TRAVELLING CORRESPONDENT.

NEWMARKET, Tuesday Night.

The general consensus of opinion here to-night is that the Aga Khan's Irish-bred colt, Zionist, will win the Two Thousand Guineas, to be run here to-morrow afternoon. Although some rain has fallen the going is likely to be in splendid condition, but the field for the first classic will be smaller than usual.

I learn to-day that great hope is entertained of Picaroon recovering soon enough to give his trainer a chance of preparing him for the Derby. It is believed that all the trouble has been caused through a slight scratch having admitted some poison into his leg, and that he has what amounts to a very big abscess.

Zionist occupies almost as commanding a position as Picaroon did. There are many things in favour of the Aga Khan's colt, particularly his good two-year-old form and the excellent display that he gave here at the Craven meeting. The fact that Warden of the Marches, who finished slightly in front of him at Newbury, was well beaten here this afternoon does not enhance his chance, though it in no way detracts from it that the trainers of other horses engaged do not by any means regard the race as a walk-over for Zionist. Fred Darling, for example, is very hopeful about Manna, and Dawson Waugh is confident that whatever beats Oojah will win. Both Oojah and Manna were bred by Mr. J. J. Maher, so that Irish breeding is very much to the fore in this race.

Oojah's Good Gallop.

I saw Oojah galloped this morning and he went uncommonly well. His performance in the Esher Cup was, as I have written here before, a most creditable one, and I am sure he will stay the mile all right. Although Manna finished slightly in front of him in the Middle Park Stakes last year, I am convinced that he will finish in front of Manna here. Solario beat both of these in the Middle Park Plate, and his trainer likes his chance to-morrow, but he will have to improve considerably on his Craven Stakes form if he is to win.

Jarvis is fully expectant that St. Becan will run into a place at least, and he would not be surprised if he won. Still, as he says the way he tried him last week was not nearly good enough to beat Picaroon. He thinks it will be a good deal easier to beat some of the others. Mr. Cottrill fancies Field Argent, though by what process of reasoning he has arrived at the conclusion that the colt will win I cannot make out.

A Double-barrelled Selection

For such as Marksman, Bucellas, and Runnymede I have no fancy at all. Sun God, a French colt now trained here, is an unknown quantity. One must, of course, recognise the great chance possessed by Zionist, but I am not too confident that he will beat Oojah, and he will be at a false price. I will give a double-barrelled selection, which is ZIONIST and OOJAH each way. St. Becan may fill the other place.

The Aga Khan, owner of Zionist, started well this afternoon, when he won the First Spring Two-Year-Old Stakes with Phanarite, an attractive Phalaris colt, bred by Sir Bruce Hamilton, who made over three thousand guineas as a yearling. It was his first appearance, and he only won by a neck from Nothing Venture, the colt by Prince Galahad out of Risky, who dead-heated with Monk's Way for second place.

Nothing Venture was drawn on the far side, and had to plough a lonely furrow, always a disadvantage at Newmarket. Phanarite, on the other hand, ran straight home on the stand rails. Monk's Way, a headstrong colt, who threw his jockey in the paddock, would probably have beaten both had he not swerved right across the course. Spangle, a colt owned by the young American, Mr. Ogden Mills, fell in this race, and breaking a leg had to be destroyed.

Conquistador's Stylish Win.

Lord Derby's very good-looking son of Stedfast, Conquistador, brought himself into the limelight as a Derby possibility by the style in which he won the Hastings Plate across the flat by four lengths and two lengths from Linkman and the odds-on chance, Sparus. The latter could hardly have been at his best, for he ran much below his Newbury form. I do not think that the form amounted to a great deal, but Conquistador made all the running and won in very good style. I know that he has been coming on by leaps and bounds since he ran at Liverpool, and that Mr. Lambton has more than a little hope of re-enacting Sansovino's Derby triumph with him.

Many people, however, will be very doubtful whether Stedfast is ever likely to sire a Derby winner, although Conquistador is probably the best-looking of his offspring. Diomedes did not run for this race, but his owner has now decided to run him in the Paradise Stakes, over ten furlongs, at Hurst Park.

Simony, who started favourite for the Brocklesby, and was beaten again here at the Craven Meeting, ran away with the Maiden T.Y.O. Plate, winning by six lengths from the favourite, Hearty; while Knockgoriff easily won the Welter Handicap. An unknown horse, Attraction, bought for a "tenner" last year, easily won the Selling Plate and made 600 guineas afterwards.

Warden of the Marches did not keep a straight course in the Risby Handicap, and was beaten by three lengths by Lady Clarina, who was receiving 21lb. Capture Him did not run well here, but he was being asked to give 9lb. to Warden of the Marches, or only 7lb. less than Zionist was asked to give at Newbury.

A curiosity in handicapping may be mentioned in the fact that Conquistador is in the Manchester Cup with 6st. 3lb.

There will be other good races to-morrow besides the Guineas. PLACK runs for the Chippenham Stakes and should win it. She is shortly to be covered by Lemberg, and will be retired from the Turf after Ascot. The MORGAN LE FEY FILLY may win the Wilbraham Stakes, in which Trilogy is fancied; while DRAKE should win the Bretby Handicap.

GALTEE MORE.

SPECIAL SELECTIONS FOR TO-DAY.

Westminster Gazette:—Double—Oojah and Morgan Le Fey filly. To-day's best—Oojah (each way).

Daily Express:—Double — Zionist and Drake. Safety bet—Drake (each way).

Daily Mirror:—Double—Zionist and Drake (nap).

Daily Graphic:—Double — Sonatina and Bravado.

Daily Mail:—Special selection—Zionist.

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OFFICIAL SCRATCHINGS.

NEWMARKET MEETING.

Two Years Old Selling Plate—Tadpole.
Welter Handicap—Illyrian.
Bretby Handicap—Goldsound.
Brinkley Welter Handicap—Page Three.

CHESTER MEETING.

Chester Vase—Counter-Tierce, Procyon.
Combermere Handicap—Procyon.
Stamford Two Years Old Stakes—Albatross, Furze Hill.
Great Cheshire Handicap—Evander.

THIRSK MEETING

Thirsk Handicap—Kinnaird.
Sowerby Selling Handicap—Minikin's Pride
Helmsley Selling Plate—Silhouette.
Mowbray Two Years Old Plate—Brazen.
White Mare Two Years Old Plate—Beaux Yeux.
Falcon Plate—Nico.

HEXHAM MEETING.

Corbridge Hurdle—The Gosling.
Leazes Chase—Moor of Venice.
Tynedale National Hunt Plate Race—Eagle's Tail.
Yarridge Hurdle—Orph.
Hexham engagements—Red Royal, Coxhill, King Spider, Garanne.

MISCELLANEOUS.

Worcester Grand Annual Chase—Rockmeadow.
Hindlip Chase, Worcester—Moor of Venice.
Moderate Class Handicap Chase, Worcester—Ground Scout, Formidable.
Claremont Plate, Hurst Park—Purple Heather.
All engagements—Paddlewheel (dead), Ten (dead), Joe Mack, Love Spell, George Drake, Low Tide, Bosh, Garfield, Lotus Flower, Millon, Farina, Ormada (dead).
Aldershot engagements—Rathcore.
All published handicaps—Imperious.
All engagements in Mr. Sol Joel's name—Royal Star.
All engagements in Mr. C. Green's name—Clack-

PUNCHESTOWN.

ENJOYABLE SPORT.

PRINCE OF WALES'S PLATE WON BY INGOMAR.

BALLYSTOCKART DISAPPOINTS.

A BAD DAY FOR BACKERS.

If the racing on the opening day was not quite up to the best Punchestown standard, it was none the less of a most enjoyable character, except, perhaps, from the point of view of backers, the majority of whom had all the worst of their transactions with the layers. But then betting seldom takes a wide range or is very heavy here, and the adverse results were, for the most part, cheerfully borne. The downfall of the favourites may have been to some extent attributable to the rather holding state of the ground, caused by the overnight downpour; but, be that as it may, not a solitary one of them came to the rescue of the punters during the day. Compensation, however, was forthcoming inasmuch as the sport ruled very interesting, for, even though most of the events were in the end won by comfortable margins, the issue in most instances hung in the balance until the last fence was reached

The Tickell Challenge Cup, which, as usual, served as a curtain-raiser, attracted a big troop of farmers' horses to the post, and there were several useful-looking ones among them. Few, however, in their search for the winner looked beyond Cheer Up, who finished second in the race last year, and failed. A very short price was taken about Mr. Whelan's mare. For a long way she looked very like accomplishing all that was expected of her, but in a desperate finish, in which both battled it out gamely, she succumbed by a short head to School Girl, whose victory was very popular with the locals.

That much-coveted trophy, the Kildare Hunt Cup, furnished a thoroughly sporting contest, and the field included last year's winner, Berry Hill, whose prospects of repeating that victory were much esteemed by his connections. Game Boy II., who has been distinguishing himself in point-to-point races, was also fancied very much, and Alice Whitethorn and Minimus each commanded a considerable following. Before half the journey of four miles had been covered Game Boy II. established such a long lead that his ultimate success seemed almost assured, but he failed to sustain the effort, and, though running on generously after Alice Whitethorn and Berry Hill had headed him after jumping the wall, he could do no better than finish third. Alice Whitethorn had taken the measure of Berry Hill before the penultimate obstacle was reached, and coming clear away, and well ridden by her owner, Mr. J. W. Osborne, she won with plenty to spare.

The field for the Prince of Wales's Plate stopped short at eleven, and in view of his forward display in the Irish Grand National it was not surprising that Ballystockart should be served up a hot favourite. He, however, cut up in very disappointing fashion, and at no part of the race held out much hope to his backers, and a mile from the end was beaten. At that point Balrennit was in the van and going right well, as was Brendan's Glory, but both were in trouble a little further on, and Ingomar, easily shaking off Ellen's Beau in the straight, scored in facile fashion. Mr. L. F. Ball's horse had run well for the distance of yesterday's race in the Irish Grand National—viz., three miles—and those who kept that in mind and backed him yesterday got a nice price to their money.

Although the runners for the Governor-General's Cup—a trophy value 200 sovs., with 500 sovs. in specie added from the Race Fund—were fewer than expected, it provided a very good contest. The best-looking of the party was, perhaps, General Sir Bryan Mahon's Assouan, who, after showing prominently for the greater part of the journey, lost his place, and Little Clifter, on whom odds of 6 to 4 were laid, signally failed to cope with Brown Ivy, ridden by her owner, Captain J. F. O'Grady, of the Army Veterinary Corps, who hails from Croom, Co. Limerick. She is a nice stamp of mare, by Desborough out of a half-sister to that useful performer Ganzey.

Yet another South of Ireland success was recorded when Amberwave prevailed in the valuable Maiden Plate. For the last mile of the tiring journey it was a ding-dong struggle between Tantiddery, Ballinatray and the eventual winner, whose superior stamina stood him in good stead in the closing stages of the race. His owner, Mr. E. A. Kirwan, who is a keen follower of the Tipperary Hounds, sent the horse a month ago to Mr. W. P. Hanly, whose association with Punchestown almost rivals that of Mr. Harry Beasley, to train him for yesterday's race, and the veteran, than whom few know better what is required of a horse to win here, certainly had the son of Wavelet's Pride in fine trim. None of the other nine runners, of whom Jackanapes was in the leading division for nearly three miles, completed the course, most of them being pulled up when pursuit of the placed trio was recognised to be futile.

That promising four-year-old, Burgomaster, had won each of his three previous races in such meritorious style that many people regarded him as being unbeatable in the Drogheda Plate, and backed him accordingly, but he met one too good for him at the weights in Shingled Shorter, who stayed on the better. Burgomaster had the bad luck to sustain a nasty cut on the off fore leg during the race, and this may have contributed to his defeat. The winner belongs to Mrs. C. Dwyer, whose residence overlooks the course, so that the day ended as it began, with a local success. Details:—

1.20—TICKELL CHALLENGE CUP, value 100 sovs. (presented by Lieutenant-Colonel Tickell, D.S.O.), with 105 sovs. added, of which the second receives 15 sovs. and the third 10 sovs. 2 m.

Mrs. M. Traynor's ch. m. SCHOOL GIRL, by Book—Haynestown Belle, 6, 11-10 J. Moloney 1
Mr. Joseph Whelan's CHEER UP, a, 12-3 J. Meany 2
Mr. P. J. Coonan's KILMEAGUE, a, 12-3 M. Connors 3
Mr. C. Heffernan's Christmas Box, a, 12-0 Owner 0
Mr. I. C. Gibson's Ormeau II., a, 11-7 Mr. J. S. McMenamin 0
Mr. M'Dermott's Ryan's Daughter, a, 11-7 T. Regan 0
Mr. Malone's Mick M'Quaid, a, 12-3 Mr. P. J. Osborne 0
Mr. Valentine's Clear Cut, a, 11-7 Mr. J. A. Valentine 0
Mrs. A. Hill's Erin's Wavelet, 6, 11-7 Mr. D. S. Grant 0
Mr. P. Keely's Honor, 5, 11-12 ....P. Lynch 0
Mr. Wilson's Moredennis, 5, 11-12 .....J. Delany 0
Mr. F. Mangan's Little Pat, a, 11-0 Mr. J. O'Brien 0
Mr. F. Byrne's Scaraheen, a, 11-7 Mr. E. Pellin 0
Mr. J. Fitzsimon's Tin Lizzie II., 6, 11-10 Mr. C. Malone 0
Mr. Ashe's Tiranogue, 5, 11-2 Mr. B. Masterson 0
Mr. P. J. Coonan's Matador, 4, 10-9 Mr. W. Byrne 0
Mr. P. Coffey's Caragh Lass, 4, 10-12 J. McCormack 0
Mr. Keely's Satanella IV., 4, 10-2 ..T. Deegan 0
Mr. James O'Neill's Old Sunny (7lb.), 6, 12-3 W. Horan 0

(Winner trained privately.)

Betting.—2 to 1 agst. Cheer Up, 6 to 1 SCHOOL GIRL, 8 to 1 each Kilmeague, Tiranogue and Moredennis, 10 to 1 any other.

Cheer Up set the pace to Honor, Kilmeague, School Girl, Caragh Lass, Little Pat, Old Sunny and Tiranogue. This was the order to the wall, where Tiranogue fell, and Cheer Up and School Girl drew away with a clear lead of Kilmeague. After the last fence School Girl challenged Cheer Up, and in an exciting finish wore the other down, to win by a short head; fifteen lengths divided second and third. Ryan's Daughter was fourth, Christmas Box fifth, Mick M'Quaid sixth, Matador seventh, Clear Cut eighth and Scaraheen next. Time—4 mins. 50 2-5 secs.

1.50—KILDARE HUNT CUP, value 100 sovs., with 100 sovs. added from the Fund. A piece of plate added to a sweepstakes of 2 sovs. each, 1 sov. forfeit, with 100 sovs. added. 4 m.

Mr. J. W. Osborne's b. or br. m. ALICE WHITETHORN, by The Jabberwock—Alice Rockthorn, 6, 12-3 ....Owner 1
Mr. F. Colgan's BERRY HILL, a, 12-10 Mr. L. T. Byrne 2
Mr. F. Mangan's GAME BOY II., 6, 12-3 Mr. C. Balding 3
Captain H. de Burgh's Royal Grip, 6, 12-3 Mr. J. Alexander 0
Mr. G. J. Grant's Sally Amber, a, 12-3 ..Owner 0
Miss S. Kennedy's Minimus, 6, 12-3 Mr. P. J. Osborne 0
Mr. A. E. Kinahan's Melody Maid, a, 12-3 Mr. R. J. Ball 0
General Sir Bryan Mahon's Cussaun, 6, 12-8 Mr. W. J. Hilliard 0
Lieutenant-Colonel H. L. Mansfield's Tyrell's Pass, a, 12-3 ....Mr. S. H. Dennis 0

(Winner trained by L. T. Byrne.)

Betting.—2 to 1 agst. Game Boy II., 3 to 1 Berry Hill, 4 to 1 ALICE WHITETHORN, 8 to 1 Minimus, 6 to 1 Tyrell's Pass, 10 to 1 any other.

Game Boy II. drew away with a long lead of Alice Whitethorn, Berry Hill, Melody Maid and Tyrrell's Pass, with Minimus next and Royal Grip last. After half the journey had been covered, Sally Amber fell and Tyrrell's Pass was pulled up, and Game Boy II. continued to make the running, followed by Alice Whitethorn and Berry Hill. At the big double Royal Grip refused, and Alice Whitethorn and Berry Hill heading Game Boy II. after the wall, Alice Whitethorn came clear away to win easily by six lengths; eight lengths divided second and third. Minimus was the only other to complete the course. Time—10 mins. 11 secs.

2.40—THE PRINCE OF WALES' PLATE of 400 sovs., of which the second receives 40 sovs. and the third 25 sovs. An open handicap. 3 m.

Mr. L. F. Ball's br. g. INGOMAR, by Chatterer or Christian de Wet—Wilhelmina III., a, 10-12 ....M. Keogh 1
Mr. P. Rogers's ELLEN'S BEAU, a, 10-12 Mr. S. H. Dennis 2
Mr. M. Cunningham's BRENDAN'S GLORY, a, 11-2 ....S. Regan 3
Mr. T. O'Gorman's Mask-On, a, 12-6 J. Moylan 0
Mr. Hope Johnstone's Ardenus, 6, 11-12 D. Ward 0
Major Dixon's Ballystockart, 6, 11-9 J. Meany 0
Mr. M. N. Conway's Silvermore, a, 11-6 J. Moloney 0
Mr. J. Fitzsimon's Balrennit, a, 11-4 Mr. C. Malone 0
Mr. J. B. Knowles's Ada, a, 10-13 ..M. Connors 0
Mr. G. Ellard's Poland Yet, a, 10-4 Mr. T. J. Ryan 0
Mr. W. Murphy's Shanacowl, a, 9-9 ..P. Murphy 0

(Winner trained by M. Dawson.)

Betting.—6 to 4 agst. Ballystockart, 5 to 1 Balrennit, 6 to 1 each Ellen's Beau and Mask-On, 7 to 1 each INGOMAR and Poland Yet, 10 to 1 any other.

Balrennit cut out the work from Silvermore, Mask On, Ingomar, Ada, Poland Yet and Ballystockart, with Ellen's Beau and Shanacowl next and Ardenus last. When half the journey had been covered Ada headed Balrennit, but the latter soon resumed command, and led over the double, followed by Brendan's Glory, Ada, Ingomar, Mask On, Ballystockart and Ellen's Beau. Approaching the wall Brendan's Glory headed Balrennit, but before the wall gave way to Ingomar, who, drawing clear away, won in a canter by eight lengths from Ellen's Beau, with Brendan's Glory twelve lengths off third. Balrennit was fourth, Mask On fifth, Ballystockart sixth, Poland Yet eighth and Shanacowl next. Time—6 mins. 50 4-5 secs.

3.20—THE GOVERNOR-GENERAL'S CUP, value 200 sovs., presented by His Excellency the Governor-General of the Irish Free State, with 500 sovs. added from the fund, of which the second receives 50 sovs. and the third 25 sovs. A gold-mounted whip will be presented to the rider of the winner. A weight for age steeplechase. 3 m.

Captain J. F. O'Grady's b. m. BROWN IVY, by Desborough—Brown Sugar, a, 12-8...Owner 1
Major C. Mitchell's LITTLE CLIFTER, 6, 11-10 Captain M. Dennis 2
Colonel Liam Hayes's UNCLE SAM VI., a, 13-3 Owner 3
Mr. R. N. Caddell's Harry Lorrequer, a, 11-10 Owner 0
General Sir Bryan Mahon's Assouan, a, 11-10 Mr. S. H. Dennis 0
Captain P. Quill's Oceanus, a, 11-10 Captain M. Heffernan 0

(Winner trained by Owner.)

Betting—6 to 4 on Little Clifter, 5 to 1 agst. BROWN IVY, 6 to 1 Assouan, 8 to 1 Oceanus, 10 to 1 any other.

Uncle Sam VI. settled down in front of Little Clifter, Harry Lorrequer and Brown Ivy, and led for half the journey, when Brown Ivy went to the front, followed by Assouan, Little Clifter, Oceanus and Uncle Sam VI. Three-quarters of a mile from home, Oceanus fell, and at the wall Little Clifter headed Brown Ivy, but the latter, resuming the lead, drew away to win by five lengths; a bad third. Assouan was pulled up before the last fence. Time—6 mins. 58 secs.

4.0—THE MAIDEN PLATE of 500 sovs., of which the second receives 50 sovs. and the third 25 sovs. Weight for age, etc. 4 m.

Mr. E. A. Kirwan's b. g. AMBERWAVE, by Wavelet's Pride — Ambergris, a, 11-0 Mr. J. O'Brien 1
Mr. Peter O'Neill's BALLINATRAY, a, 11-5 S. Regan 2
Mr. J. W. Osborne's TANTIDDERY, 5, 10-9 Mr. P. J. Osborne 3
Mr. T. Ray's Thirty-Bob, a, 12-1.......P. Higgins 0
Major H. D. Beamish's Express, a, 11-5 E. Aherne 0
Captain Dixon's Yellow Bog, a, 11-5 Mr. S. H. Dennis 0
Mr. W. Dwyer, jun.'s Glacialine's Token, a, 11-5 Owner 0
Mr. James Fitzsimon's Rathmoyle, 6, 11-5 Mr. F. Malone 0
Mrs. T. W. Price's Perhaps No, a, 11-5 J. Meaney 0
Mr. P. V. Blacker's Tom Burke, a, 11-5 Captain F. Blacker 0
Colonel Honner's Hot Ocean, a, 11-5...T. Hannon 0
Mr. H. S. Persse's Jackanapes, a, 11-5 Mr. J. Alexander 0

(Winner trained by Mr. W. P. Hanly.)

Betting — 5 to 2 agst. Ballinatray, 4 to 1 AMBERWAVE, 5 to 1 each Tantiddery and Thirty-Bob, 10 to 1 any other.

Tantiddery carried on the running from Jackanapes, Hot Ocean, Perhaps No, Glacialine's Token, Yellow Bog and Amberwave, with Express and Rathmoyle next and Thirty Bob last. Perhaps So fell at the bank leading into the new country, and Express came down at the next, and as they passed the stands, half the distance having been covered, Jackanapes had joined Tantiddery, the pair going on, followed by Amberwave, Yellow Bog, Glacialine's Token, Rathmoyle, Ballinatray and Tom Burke. After the double, Yellow Bog, Glacialine's Token and Thirty Bob were pulled up, and the order over the wall was Ballinatray, Tantiddery, Amberwave and Jackanapes. At the second last fence Amberwave headed Ballinatray, and, making the remainder of the running, won easily by six lengths; fifteen lengths divided second and third. Only the three placed horses completed the course. Time—10 mins. 8 secs.

4.40—DROGHEDA PLATE of 200 sovs., of which the second receives 20 sovs. and the third 10 sovs. Weight for age, etc. 2 m.

Mrs. C. Dwyer's ch. g. SHINGLED SHORTER, by Farasi—Beauty's Girl, 4, 10-8...D. Ward 1
Mr. J. Leech's BURGOMASTER, 4, 11-6 M. Hines 2
Mr. E. S. Dowling's LADY MARTIN, 5, 12-9 M. Keogh 3
Mr. F. Colgan's Cappagh, 5, 10-9 T. Regan, jun. 0
Mr. D. Frame's Irish Paddy, 5, 11-0...J. Cahalan 0
Colonel Honner's Lesser Haste, 5, 11-0 J. Meaney 0
Mr. T. Keenan's Music Book, 5, 10-6 T. Costello 0
Mr. J. H. Valentine's Lord John, 5, 11-0 J. Moloney 0
Mr. M. Dawson's Perina, 4, 10-8......W. Horan 0
Colonel Honner's Foxy Lad, 4, 10-0...T. Hannon 0

(Winner trained by Mr. J. Downes.)

Betting—Evens Burgomaster, 5 to 1 each agst. SHINGLED SHORTER and Lady Martin, 8 to 1 Perina, 100 to 8 any other.

Persia cut out the work from Foxy Lad, Shingled Shorter, Irish Paddy, Lady Martin, Burgomaster and Cappagh, for a mile, when Shingled Shorter went on in front of Lady Martin, Foxy Lad and Burgomaster. The last named improved his position after the wall and headed Shingled Shorter at the last fence, but Shingled Shorter, challenging again, won by six lengths; eight lengths divided second and third. Foxy Lad was fourth and Music Book next. Time—4 mins. 29 secs.

THE CONYNGHAM CUP.

SELECTIONS FOR TO-DAY.

Another strong programme will be served up to-day, which is the more popular one of the two with the country folk, who regard the Conyngham Cup as the event of the meeting, and always come in their thousands to see it run. Then there is the La Touche Cup, a race instituted in memory of Mr. Percy La Touche, who for so long and so successfully guided the affairs of Punchestown, and the other races also promise well. The runners for the Conyngham Cup will include, among others, Halston (Mr. C. Brabazon), Francis Brown (Mr. S. H. Dennis), Rising Moon (Mr. W. J. Hilliard), Tom Burke (Mr. P. J. Osborne), Seabound (Mr. P. Nugent), Pop Ahead (Mr. F. O'Brien), and Castlewrixon Wire (Mr. W. Dwyer, jun.) For the winner I shall rely on

HALSTON,

to whom **Pop Ahead** may prove the chief danger.

Other selections are appended:—

Bishopscourt Cup—**Mediator's Hope.**
Downshire Plate—**Betty Laureate** or **The Choir.**
La Touche Cup—**Chancango**; if absent, **Poor Gift.**
Ladies' Cup—**Lady Doon.**
Kildare Hunt Plate — **Bellewstown** or **Prudent Lad.**

1.20—BISHOPSCOURT CUP, value 100 guineas. A Gold Challenge Cup (presented by the Earl of Clonmell), with 130 sovs. (in specie) added. The winner receives 100 sovs. and the Cup, the second 20 sovs., and the third 10 sovs. For half-bred horses the property of farmers. 3 m.

Age st. lb.
SCHOOL GIRL (Mrs. M. Traynor) Private 6 13 8
JACK PRESS (Mr. F. Berney) ......Owner a 12 5
ROYAL CHILD (Mr. C. Brady) ......Owner a 12 5
HUSHEM (Mr. F. Byrne) ....Owner a 12 5
HURRY HOME II. (Mr. J. J. Byrne) Owner 6 12 5
QUEEN FRUSTRUM (Mrs. Byrne) ..Private 6 12 5
LITTLE PAT (Mr. F. Mangan) ......Owner a 12 5
BLACK BESS II. (Mr. F. Mangan) ...Owner a 12 5
IF YOU'RE IRISH (Mrs. Masterson) Owner a 12 5
SIKI II. (Mr. Jas. Conway, jun.) ..Owner a 12 5
DEBORRHA (Mr. P. J. Coonan) ......Owner 6 12 5
AULD LANG SYNE (Mr. Cosgrave) ..Owner a 12 5
OLD RELIABLE (Mr. T. J. Cosgrave) Owner 6 12 5
ERIN'S WAVELET (Mrs. A. Hill) ..Private a 12 5
BOBBED (Mr. Jas. Dwyer) ....Owner a 12 5
JOHNSTOWN BEAU (Mr. E. Kenny) Owner a 12 5
BARBED WIRE (Mr. H. Fay) ......Owner a 12 5
RATHMOYLE (Mr. Jas. Fitzsimon) Malone 6 12 5
KILMALUM LASS (Mr. Kaine) ......Owner 5 11 10
[illegible] (Mr. Peter Keely) ......Owner 5 11 10
CAVAN LASS (Mr. P. G. Malone) Owner 5 11 10
RELIABLE II. (Mr. Jas. O'Neill) ...Owner 5 11 10
ROLLO II. (Mr. H. V. Kenny) ......Kenny 5 11 10
MEDIATOR'S HOPE (Mr. H. V. Kenny) Kenny 5 11 10
MAJOR SIMON (Mr. Jas. Fitzsimon) Malone 5 11 10
CARAGH LASS (Mr. P. Coffey) ....Owner 4 10 3
SOUTHERN PARLIAMENT (Mrs. A. Hill) Owner 4 10 3
SATANELLA IV. (Mr. Peter Keely) ..Owner 4 10 3
MINOR'S BOUQUET (Mrs. M. Mullee) Owner 4 10 3
BANTAM (Mr. J. T. Wilson) ......Owner 4 10 3

1.50—DOWNSHIRE PLATE of 200 sovs., of which the second receives 30 sovs. and the third 20 sovs. Weight for age, etc. 3 m.

Age st. lb.
TAKE NOTICE (£200) (Sir T. Ainsworth) Alexander a 13 10
BESSIE III. (£200) (Sir T. Ainsworth) Alexander a 13 3
MALAHIDE (Mr. Bartholomew) ......Owner a 12 3
JOHNSTOWN BEAU (Mr. E. Kenny) Owner a 12 3
MATTY'S DREAM (£200) (Mr. M. J. Lawson) ......Owner a 12 3
BETTY LAUREATE (£200) (Mr. W. Duffy) Owner 6 12 3
OAKFIELD (Mr. G. L. Whitelaw) Owner a 12 3
MARIANA II. (£200) (Mr. A. Willis) Brabazon a 12 3
GREAT QUEEN (Miss E. M. Wolfe) Owner a 12 3
ROYAL MAY (Mr. P. Denne) ......Owner 6 12 3
BALLYMACARNEY (Mr. Connon) ....Owner a 12 3
GRANGE LASS (Mr. O'Connell) ......Owner 5 11 13
BOY'S CORNER (Mr. Whitelaw) ......Owner 5 11 13
JOY JIM (Mr. P. Colgan) ....Byrne 5 11 13
NOT READY (£300) (Mr. V. Bird) Owner a 11 10
FAIR TYRANT (£300) (Mr. M. Noonan) Owner a 11 10
PRINCE PATIENCE (£300) (Mr. F. O'Brien) Owner a 11 10
NANCY II. (£300) (Mr. P. J. Walsh) Owner a 11 10
KEITH (£300) (Mr. J. A. Farrell) Owner 6 11 10
THE CHOIR (£200) (Major E. H. Scott) Owner 5 11 8
WELL SATISFIED (£200) (Mr. P. J. Casey) Owner a 11 3
THE NUN III. (£200) (Mrs. L. Hyde) Owner a 11 3
UNCLE MIKE (£200) (Mr. R. Magner) Owner a 11 3
MICK M'QUAID (£200) (Mr. G. S. Malone) Owner a 11 3
LITTLE CLIFTER (£200) (Major C. Mitchell) Owner 6 11 3
MANDY GIRL (£200) (Mr. Mitchell) Owner a 11 3
QUADDITY (£200) (Mr. Murphy) ....Owner a 11 3
MOONSPRITE (£200) (Mr. O'Connell) Owner a 11 3
LIGHT ON (£200) (Mr. N. Hannan) Owner 6 11 3
ARDFINNAN (£200) (Mr. F. J. de Sales La Terriere) ......Owner 6 11 3
ELLEN'S HOPE (£200) (Mr. P. Duffy) Owner a 11 3
OLD SUNNY (£200) (Mr. J. O'Neill) Owner 6 11 3
SILVER BOUND (£200) (Mr. M. Quinn) Quinn a 11 3
PERHAPS NO (£200) (Mrs. T. W. Price) Price a 11 6
THISTLETONGAP (£200) (Mr. J. E. Ryan) Owner a 11 3
LUGGACURREN (£200) (Mr. J. O. Smith) Owner a 11 3
MERRY BOY III. (£200) (Capt. E. H. Smyth) Owner a 11 3
CORTIGAN'S JOY (£200) (Mr. G. L. Stokes) Owner a 11 3
CHEER UP (£200) (Mr. J. Whelan) Owner a 11 3
WHITE LIGHT (£200) (Mr. G. L. Stokes) Owner a 11 3
SPARKLET (£200) (Miss G. R. Tudor) Owner a 11 3
CASTLE BRAND (£200) (Mr. E. Walsh) Owner a 11 3
BROWN RAFT (£200) (Mr. J. Ryan) Owner a 11 3
OF BRIDGE (£200) (Mr. F. Clarke) Owner a 11 3
ELMORE (£200) (Mr. V. Creedon) Owner 5 10 13
MEL LANE (£200) (Mr. E. Ballesty) Owner 4 10 0

2.40—LA TOUCHE MEMORIAL CUP, a perpetual Challenge Cup; a silver replica of the Cup will be given to each winner, with 400 sovs. in specie added, of which the second receives 50 sovs. and the third 25 sovs. Weight for age, etc. 4½ m.

Age st. lb.
CHANCANGO (Mr. D. Leahy) ....Alexander a 12 13
POOR GIFT (Mr. E. W. Hope-Johnstone) Owner a 12 13
BISHOPSLOUGH (Mr. C. Blackmore) Kirwan a 12 7
RAHEEN HILL (Mr. P. J. Casey) Owner a 12 7
AULD LANG SYNE (Mr. T. J. Cosgrave) Owner a 12 7
GLACIALINE'S TOKEN (Mr. W. Dwyer, jun.) ......Owner a 12 7
OLD RELIABLE (Mr. T. J. Cosgrave) Owner a 12 7
JACK (Mrs. L. [illegible]) ......Casey a 12 7
CHRISTMAS BOX (Mr. C. Heffernan) Owner a 12 7
IRISH BOY II. (Sir E. Herdman) Owner a 12 7
HOT OCEAN (Col. Honner) ......Honner a 12 7
KILCARTY (Mr. E. W. Hope-Johnstone) Owner a 12 7
RED MANTLE (Mr. J. Kelleher) Owner a 12 7
TWIG (Mr. D. MacDonald) ......Owner a 12 7
ASSOUAN (General Sir Bryan Mahon) Owner a 12 7
CUSSAUN (General Sir Bryan Mahon) Owner a 12 7
GAME BOY II. (Mr. F. Mangan) Owner 6 12 7
SPINNING TOP II. (Mr. T. Levins Moore) Owner a 12 7
MOONLIGHT CHASE (Miss D. Musgrave) Owner a 12 7
SCHOLAR JACK (Mr. J. O'Dwyer) Owner a 12 7
CON AMORE (Mr. R. B. Smyth) Owner 6 12 7
MERRY STAR (Mr. J. A. T. Trench) Owner a 12 7
RAIN (Mr. W. P. Uprichard) ......Owner 6 12 7
BALLYHILL (Mr. A. Willis) ......Owner a 12 7
SOLDIER'S JOY (Mr. P. Rogers) Arnott a 12 7
HOME CHAT (Mr. J. Kelleher) Owner a 12 7
WILD OAT (Mr. P. D. Cullinan) Owner a 12 7
YELLOW BOG (Capt. Dixon) ......Ruttle a 12 7
KILMONEY (Major Dixon) ......Ruttle 5 12 0
MICK MAR (Mr. E. Flynn) ......Owner 5 12 0
SPINNING (Mr. J. R. Ryan) Owner 5 12 0

3.20—CONYNGHAM CUP, value 400 sovs. in specie, of which the second receives 40 sovs. and the third 25 sovs. Weight for age, etc. 4 m.

Age st. lb.
HALSTON (Major Dixon) ......Ruttle a 13 5
MASK-ON (Mr. T. A. O'Gorman) Brabazon a 13 5
BROWN IVY (Capt. J. F. O'Grady) Owner a 13 1
FARILY (Baron de Robeck) ....Owner a 12 11
BALLYBOGGAN (Mr. E. W. Hope Johnstone) Arnott a 12 8
FRANCIS BROWN (Miss M. Brown) Owner a 12 8
BALRENNIT (Mr. Jas. Fitzsimon) Malone a 12 8
FLYING LADDIE (Mr. E. Brophy) Parkinson a 12 4
THIRTY-BOB (Mr. T. Ray) ......Owner a 12 3
MISFIRE (Mr. H. M. Ryan) ......Ryan a 12 3
EAST MAYO (Mr. P. F. Connon) Owner a 12 0
RISING MOON (Mr. E. W. Hope Johnstone) Arnott a 11 10
GUTTER SNIPE (Mr. J. H. C. Bartholomew) Owner 6 11 10
SLEEBAWN (Mr. T. O'Rourke) ......Owner 6 11 6
TOM BURKE (Mr. P. V. Blacker) ......Owner a 11 6
ALREADY (Mr. W. F. [illegible]) ......Owner a 11 6
SEABOUND (Mr. W. P. Uprichard) Owner a 11 6
POP AHEAD (Mrs. H. Smyth) ......Smyth a 11 6
THE PERISHER (Major J. Roche-Kelly) Cleary a 11 6
CYLRAY (Mr. S. Graham) ......Owner a 11 6
MOYLANDER (Mr. J. A. Bredin) ..Cleary a 11 6
CASTLEWRIXON WIRE (Mr. W. Dwyer, jun.) Owner a 11 0
PASS ON (Mr. T. K. Laidlaw) ......Magee 5 11 0

4.0—THE LADIES' CUP, value 100 sovs., with 200 sovs. added, of which the second receives 20 sovs. and the third 10 sovs. Weight for age, etc. 3 m.

Age st. lb.
REYNOLDSTOWN (Lady Edina Ainsworth) Owner 6 12 3
ANOTHER STAR (Mr. C. Brabazon) Brabazon 6 12 3
MACHINKA (Mr. F. Blacker) ......Owner a 12 3
WHITE CROSS (Mrs. M. D'Arcy) Owner a 12 3
SPARKLET (Miss G. R. Tudor) Owner a 12 3
ARE YOU THERE (Miss E. M. Wolfe) Owner a 12 3
SUNCHICK (Mrs. de Burgh) ......Owner a 12 3
CASTLEWRIXON BELLE (Mrs. V. M. Dwyer) Dwyer 6 12 3
LADY DOON (Mrs. Eccles) ......Alexander 6 12 3
HALF BAKED (Mr. W. J. Honner) Honner a 12 3
THE NUN III. (Mrs. L. Hyde) ......Owner a 12 3
MINIMUS (Miss S. Kennedy) ......Owner a 12 3
COMIC CUT (Mr. H. Davis Kenny) Owner a 12 3
TENBY (Mr. G. L. Stokes) ......Owner a 12 3
VIOLETSTOWN (Miss D. Lawlor) Owner a 12 3
FUNNY FOOT (Miss Nolan) ......Owner a 12 3
SUN BABY (Miss M. Brown) ......Owner a 12 3
LADY SUNDRIDGE (Mr. H. Smith) Smyth 6 12 3

4.40—KILDARE HUNT PLATE of 200 sovs., 100 sovs. will be given by the G.S. Railway Company, of which the second will receive 30 sovs. and the third 20 sovs. A handicap. 3 m.

Age st. lb.
BARRETSTOWN (Mr. C. Blackmore) Kirwan a 12 10
CARAGH LASS (Mr. P. Coffey) Owner 4 12 7
ADA (Mr. J. B. Knowles) ......Widger a 12 7
TAKE NOTICE (14lb. ex.) (Sir T. Ainsworth) ......Alexander a 12 0
JOLLY MAC (Mr. J. E. O'Brien) ..Owner a 11 7
SCHOOL GIRL (7lb. ex.) (Mrs. M. Traynor) Private 6 11 7
KEREDERN (Mr. M. N. Conway) ..Owner a 11 7
FLYING LADDIE (Mr. E. Brophy) Parkinson a 11 5
HOT OCEAN (Col. Honner) ......Honner a 11 5
YOURS ONLY (Mr. Croft) ......Ussher a 11 3
MISFIRE (Mr. H. M. Ryan) ......Ryan a 11 3
MAINSTOWN (Mr. N. Connell) ....Mitchells a 11 3
LADY [illegible] (Mr. T. Smyth) ......Smyth a 11 0
SWEET CHARLOTTE (Mr. Jas. Fitzsimon) Malone a 11 0
AMBERWAVE (Mr. E. A. Kirwan) Keating a 10 13
SHANACOWL (7lb. ex) (Mr. W. Murphy) Owner a 10 13
PRUDENT LAD (Capt. [illegible]) ......Owner 6 10 12
ALICE WHITETHORN (Mr. J. W. Osborne) Byrne 6 10 11
FREE LAND (Mr. J. H. C. Bartholomew) Owner 5 10 10
BERRY HILL (Mr. F. Colgan) ......Byrne a 10 7
BELLEWSTOWN (Mr. T. D. McKeever) Owner a 10 7
WHAT ODDS (Capt. A. Dorant) ......Owner a 10 7
CHEER UP (Mr. Jos. Whelan) ......Owner a 10 7
CHANCE HIM (Mr. J. Terrell) ......Owner a 10 7
MARIANA II. (Mr. A. Willis) ......Owner a 10 7
MISS PHYLLIS (Mr. T. W. Price) Owner 5 10 7
THE PERISHER (Major J. Roche-Kelly) Owner a 10 3
CHERRY ROD (Mrs. [illegible]) ......Grant a 10 0
ATHLUNKARD (Capt. W. Moloney) Owner a 10 0
HONOR (Mr. Peter Keely) ......Owner a 10 0
[illegible] (Mr. Jas. O'Neill) ......Owner a 10 0
ROMAN BOY (Mrs. S. G. [illegible]) Owner a 10 0
LITTLE TOMMY (Mr. P. Farrell) ..Owner a 10 0

AFTER
PUNCHESTOWN RACES
DINE AT
THE DOLPHIN.
SPECIAL TABLE D'HOTE DINNER.
—(Advt.)

LEOPARDSTOWN FIRST MAY MEETING.

FRIDAY, MAY 1st.
FIRST RACE, 3.0 P.M.

A train, with reserved carriages for Members, leaves Harcourt street Station at 2.15 p.m., returning from Foxrock at 5.50 p.m., after racing is over.

Members will only be admitted to reserved carriages on production of their Badges.

On the introduction of a Member, tickets admitting to the Members' Enclosure can be obtained at the Members' Ticket Office on the Course. Gentleman 2 gns., Lady 5/6.

Combined Tickets for Course and Enclosures (except Club Enclosure) can be obtained at the Booking Office at Harcourt street Station on day of Races.

Extreme measures will be taken to prevent Betting outside the Stand Enclosures.—(Advt.)

PUNCHESTOWN.—The first tip: Get cleaned up at Hammond's Shaving Saloon, 85 Grafton street, directly facing Duke street.—(Advt.)

LONDON BETTING—YESTERDAY.

The card on the 2,000 Guineas and the Derby was called over at the Beaufort Club last evening. The attendance was small in the extreme, most of the professionals being at headquarters. A few wagers were laid on the former race, the quotations on which will suffice as to the present market status of the candidates. In view of the great bearing of the above race on the Derby, layers and backers were extremely chary of operating on this event, and the business transacted was very small, nothing calling for special mention. Details:—

TWO THOUSAND GUINEAS STAKES.

(Run to-day. Distance—1 m.)

6 to 4 Zionist (t. and o.)
6 to 1 St. Becan (o., 7 to 1 t. and w.)
6 to 1 Solario (o.)
8 to 1 Runnymede (t. and o.)
8 to 1 Manna (o.)
100 to 9 Oojah (o.)
100 to 8 Bucellas (o.)
100 to 6 Marksman (o.)
100 to 6 Sun God II. (o.)
20 to 1 Foxlaw (o.)
20 to 1 Constantus (o.)
20 to 1 Field Argent (o.)
25 to 1 Dalmagarry (t. and o.)

THE DERBY.

(Run Wednesday, May 27. Distance—1½ m.)

5 to 1 Ptolemy II. (t. and o.) ....France
7 to 1 Zionist (t. and o.) ....R. Dawson
9 to 1 Solario (t. and o.) ....Day
100 to 8 St. Becan (t. and o.) .....J. L. Jarvis
100 to 7 Conquistador (o., 100 to 6 t.) Lambton
25 to 1 Bucellas (t. and o.) ....B. Jarvis
25 to 1 Roidore (t. and o.) ....Peacock
66 to 1 Picaroon (t. and o.) ....Taylor

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HARRY EVANS,
8 WESTMORELAND STREET, DUBLIN.
Phones—1693 and 1694. Telegrams—Happy Dublin
—(Advt.)

CURRAGH TRAINING NOTES.

CURRAGH, Tuesday.

A fine morning.

Parkinson's Wild Orb and Helen Adair came six furlongs; Pine Bluff and Ardnios covered five furlongs; Prince Pedro went a mile and a quarter.

Dawson's Cotula and White Hill were sent a mile; Coypou a similar distance; the two-year-olds cantered.

Doyle's Lisien and Paxi travelled six furlongs; Fethernadale and Pauline's Pride were usefully employed; others had healthy exercise.

Behan's L'Orient and Fairy Star came five furlongs; Captivating Hack and Duncairn went six furlongs steadily.

Coombs's Duleek covered a mile and a half; Pan Out, Deflation, Princess Theresa, and Folle Farine went five furlongs.

RACING PIGEONS.

DUBLIN FEDERATION.

Wexford Race, flown on Saturday. Federation—1st, Balfe, 889 yards per minute; 2nd, Fleming, 885 (approximate); 3rd, Balfe, 880; 4th, Kenny, 879; 5th, Kenny, 878; 6th, McGowan, 876 (approximate). South Dublin F.C.—Carroll, 876; McDonnell, 873; Scully, 872; Brady, 869. Dublin South Road F.C.—Balfe, 889; McDonnell, 873; Brady, 859. Dublin North City F.C.—Kenny, 879, 879; Morgan, 863, 861, Kenny, 829, 827. Dublin Pool Club—Balfe, 889; Fleming, 885; Balfe, 880; Kenny, 879.

Marking for Waterford Race, 7 a.m., Harcourt street Station, morning of race.

NEWMARKET RESULTS.

2.0—2,000 GUINEAS TRIAL SELLING PLATE of 200 sovs. 1 m.

Mr. J. W. Manser's b. g. ATTRACTION, by Bay D'Or—Captivating Steel, 3, 7-0 A. Haynes 1
Lord Dewar's CONSTANTINE, 3, 7-7 G. Richards 2
Lord Glanely's WILLBLEND, a, 9-4 R. Perryman 3

Also ran—Clashgour (T. Weston), Highlander (L. Butchers), Golden Hero (H. Beasley), Flying Wizard (W. Alford), Plumb Rule (D. Bonham), Turpin (C. Gibson).

Off 2.1. (Winner trained by J. W. Manser.)

Betting—"Sporting Life"—5 to 2 agst. Highlander 11 to 4 Willblend, 6 to 1 each Clashgour, Constantine and Turpin, 10 to 1 ATTRACTION or any other. "Sporting Chronicle"—Same.

Won by three lengths; a neck. Turpin was fourth and Highlander last.

The winner was sold to Mr. Connolly for 600 guineas.

2.30—MAIDEN T.Y.O. STAKES of 5 sovs. each (3 forfeit if declared), with 200 sovs. added. Second receives 30 sovs. 5 f.

Mrs. G. Robinson's br. c. SIMONY, by Golden Sun—Tendril, 8-10 ....M. Beary 1
Mr. S. W. Beer's HEARTY, 8-7 ......J. Leach 2
Mr. Sol Joel's GERMINATION, 8-7 H. Wragg 3

Also ran—Abbot's Pride (H. Jelliss), Loch Ford (R. James), Lineage c. (J. Childs), Diamond c. (H. Leach), Jack Rann (G. Bezant), Halladale (H. Beasley), Admiral Sir John (J. Evans), Spanish Grandee (F. O'Neill), Law Costs (G. Walsh), Mentmore (C. Elliott), Faircroft (R. Perryman), Rich Girl (W. Alford), Peerless Kathleen (E. Morris), Spikenard (G. Archibald), Dinah Patsy (G. Richards), Ninepin (A. Haynes), Double Note g. (A. Orme), Polypodium (R. Jones), Miss Joan (W. Lachlan, jun.).

Off 2.33. (Winner trained by R. Day.)

Betting—"Sporting Life"—11 to 8 agst. Hearty, 5 to 1 SIMONY, 10 to 1 each Germination and Spikenard, 100 to 7 any other. "Sporting Chronicle"—Same.

Won by six lengths; three lengths. Polypodium was fourth and Peerless Kathleen last.

3.0—RISBY THREE-YEAR-OLD HANDICAP—A sweepstakes of 3 sovs. each, with 200 sovs. added. Second 30 sovs. 7 f.

Mr. H. C. Sutton's b. f. LADY CLARINA, by Clarissimus—Lady Wilavil, 7-7 ...G. Richards 1
Lord Lonsdale's WARDEN OF THE MARSHES, 9-1 ....G. Archibald 2
Sir R. Garton's KILLINGHURST, 8-2 R. Jones 3

Also ran—Capture Him (R. Perryman), Game Shot (F. Bullock), Jess (S. Donoghue), Assam (J. Sirett), Wang (M. Beary), Peeping Tom (H. Leach), Bridal Chamber (C. Elliott), Great Sand (A. Garnett), Pineapple (W. Alford), Rufus O'Malley (H. Robbins), Warmalden (T. Weston), Coral Wreath (E. Roberts), Going Gay (G. Harwood), Gipsy Lass (D. Bonham).

Off 3.1. (Winner trained by W. Waugh.)

Betting—"Sporting Life"—5 to 2 agst. Assam, 100 to 30 Warden of the Marshes, 7 to 1 Killinghurst, 10 to 1 each Jess and Peeping Tom, 100 to 8 each LADY CLARINA, Going Gay, and Gipsy Lass, 20 to 1 any other. "Sporting Chronicle"—Same.

Won by three lengths; same. Assam was fourth, and Bridal Chamber last.

3.30—FIRST SPRING T.Y.O. STAKES of 15 sovs. each, with 200 sovs added. Second 50 sovs. 5 f.

H. H. Aga Khan's b. c. PHANARITE, by Phalaris—Osyrua, 8-9 ....B. Carslake 1
Mr. B. Jardine's NOTHING VENTURE, 8-6 J. Leach *
Mr. F. Darling's MONK'S WAY, 8-9 W. Wells *
Lieut.-Colonel Birkin's Opportuna colt, 8-9 M. Beary 0
Mr. D. Fraser's Crenalan, 8-9 ....G. Archibald 0
Lord Glanely's Seamaid colt, 8-9..R. Perryman 0
Mr. T. K. Laidlaw's Gum Dragon, 8-9 W. McLachlan, jun. 0
Mr. O. Mills's Spangle, 8-9 ....F. O'Neill 0
Mr. W. Raphael's Southborne, 8-9 ......J. Childs 0
Mr. J. A. de Rothschild's Budgerigar, 8-9 G. Bezant 0
Mr. B. Swanwick's Placidity colt, 8-9 H. Beasley 0
Mr. J. S. Courtauld's Beasdale, 8-6 H. Jelliss 0
Mr. Sol Joel's Bognor, 8-6 ....H. Wragg 0
Lady Ludlow's Rhodanthe, 8-6 ......R. Jones 0
Lord Rosebery's Spicebox, 8-6 ......C. Elliott 0

*Dead-heat for second place.

Off 3.32. (Winner trained by R. Dawson.)

Betting.—"Sporting Life"—11 to 10 agst. Nothing Venture, 3 to 1 PHANARITE, 100 to 9 Southborne, 100 to 8 Rhodanthe, 20 to 1 Monk's Way, 20 to 1 any other.

"Sporting Chronicle"—Same.

Seamaid colt cut out the work from Rhodanthe, Southborne, Phanarite, Nothing Venture and Monk's Way, till descending the Bushes Hill, when Phanarite dashed into the lead, and resisting the challenges of Nothing Venture and Monk's Way in the Abingdon Bottom, won by a neck; a dead-heat for second place. Rhodanthe was fourth, Placidity colt fifth, Beasdale sixth, Seamaid colt seventh, Opportuna colt eighth, and Budgerigar last. Spangle broke a fetlock and was destroyed.

4.0—HASTINGS PLATE of 500 sovs. Three years old. Second 50 sovs. 1¼ m.

Lord Derby's ch. c. CONQUISTADOR, by Stedfast—Santa Cruz, 9-1 ....T. Weston 1
Mr. A. de Rothschild's LINKMAN, 8-3 S. Donoghue 2
Mr. W. M. G. Singer's SPARUS, 9-4 F. Bullock 3
Mr. H. W. Sadler's Boyarin, 9-1 ....C. Elliott 0
Sir E. Hulton's Vitality, 8-10 ....C. Smirke 0
Mrs. S. Whitburn's Kentish Glade, 8-10 R. Jones 0
His Majesty's Knight Bachelor, 8-5 J. Childs 0
Sir A. Bailey's Sherwood Starr, 8-3 ...M. Beary 0
Mr. J. S. Austen's Camden, 8-0...R. Perryman 0

Off 4.1. (Winner trained by Hon. G. Lambton.)

Betting.—"Sporting Life"—11 to 10 on Sparus, 6 to 1 agst. CONQUISTADOR, 7 to 1 Boyarin, 10 to 1 Knight Bachelor, 100 to 7 each Vitality and Kentish Glade, 20 to 1 any other.

"Sporting Chronicle"—10 to 1 agst. Linkman; others same as "Sporting Life."

Boyarin showed the way to Conquistador, Sparus and Vitality for about five furlongs, when Conquistador closed with Boyarin, and drawing right away descending the Bushes Hill, followed by Linkman, Lord Derby's colt won by four lengths; two lengths separated second and third. Knight Bachelor was fourth, Camden fifth, Boyarin sixth, Kentish Glade seventh, and Sherwood Starr last.

4.30—WELTER HANDICAP—A sweepstakes of 5 sovs. each, 2 forfeit, with 200 sovs. added. Second 30 sovs. 1¼ m.

Mr. A. K. Macomber's ch. or ro. c. KNOCKGORIFF, by Prince Philip—Quadruple, 4, 8-5 ....F. O'Neill 1
Mr. J. H. S. Cannon's THE CARPENTER, 6, 8-6 ....J. Childs 2
Lord Rosebery's HIGH FORCE, 6, 8-1...C. Elliott 3

Also ran—Le Mantouan (J. Evans), Carbonaro (C. Smirke), Despatch (V. Smyth), Knud (G. Archibald), Canusa (A. Haynes), Shining Spear (A. Burns), Knight of the Leopard (S. Donoghue), Cock Crow (H. Wragg), Irish Cheddar (G. Richards), King Emperor (Harris).

Off 4.33. Winner trained by S. Darling.

Betting. — "Sporting Life" — Evens KNOCKGORIFF, 7 to 1 agst. Canusa, 10 to 1 High Force, 100 to 8 each Carbonaro, The Carpenter, and King Emperor, 20 to 1 any other.

"Sporting Chronicle"—Same.

Won by six lengths; a length. Despatch was fourth and Le Mantouan last.

5.0—APPRENTICE PLATE of 106 sovs. Second 6 sovs. 6 f.

Mrs. Hartigan's b. g. MIDSHIPMAN, by Argosy—Crude, 3, 6-0 ....J. McCormack 1
Mr. A. R. Cox's CHINKAPIN, 3, 6-3..G. Johnson 2
Lady Scarborough's CHARMIONE, 3, 6-0....Read 3

Also ran—His Excellency (Stephenson), Yamanaka (P. Brook), Mount Garry (Nuttall), Wild Almond (D. Sayer), Ptolemais (Bush), No Catch (H. Green), Mistral (Roberts), Rising Falcon (W. Southcomb), Lady Blackthorn (Barnes).

Off 5.2. Winner trained by M. Hartigan.

Betting.—"Sporting Life"—3 to 4 agst. MIDSHIPMAN, 3 to 1 Chinkapin, 6 to 1 Wild Almond, 10 to 1 His Excellency, 100 to 6 any other.

"Sporting Chronicle"—Same.

Won by three lengths; same. His Excellency was fourth and No Catch last.

TO-DAY'S SELECTIONS.

THE TWO THOUSAND GUINEAS.

The formation of a market, of a kind, it is true, upon the issue of the Derby will probably lend additional interest to the race for the Two Thousand Guineas to-day, as most of us will be hoping that Zionist or a successful rival will develop sufficient form and stamina to challenge the judgment of those who made the French colt, Ptolemy II., a pronounced first favourite for the Epsom classic. So far as can now be ascertained, the field for the Guineas will not exceed fifteen competitors, the following being the list of

PROBABLE STARTERS AND JOCKEYS.

RUNNYMEDE, b. c. by Hurry On—Saint's Mead (His Majesty), 9-0 (W. R. Jarvis) J. Childs
FOXLAW, br. c. by Son-in-Law—Aloyse (Sir A. Bailey), 9-0 (R. Day) ....J. Evans
ST. BECAN, br. c. by Hurry On—Cyprian (Sir G. Bullough), 9-0 (J. Jarvis) ......Elliott
BUCELLAS, b. c. by Buchan—Wendela (Mr. J. Hornung), 9-0 (B. Jarvis) ....H. Jelliss
OOJAH, ch. c. by Bachelor's Double—Corfey (Sir E. Hulton), 9-0 (D. Waugh)...C. Smirke
MARKSMAN, br. c. by Sunstar—Popaway (Mr. J. Joel), 9-0 (C. Peck) ....Fox
ZIONIST, b. c. by Spearmint—Judea (H. H. Aga Khan), 9-0 (R. Dawson) ....Carslake
SUN GOD II., b. c. by Maintenon—Sunbonnet (Mr. A. Macomber), 9-0 (S. Darling) ....F. O'Neill
CONSTANTIUS, br. c. by Clarissimus—Daryluary (Sir H. Meux), 9-0 (H. Persse) ....H. Beasley
MANNA, b. c. by Phalaris—Waffles (Mr. H. E. Morriss), 9-0 (F. Darling)...S. Donoghue
SOLARIO, b. c. by Gainsborough—Sun Worship (Sir J. Rutherford), 9-0 (R. Day) ....M. Beary
DALMAGARRY, b. or br. c. by Blink—Santa Catalina (Mr. V. T. Thompson), 9-0 (F. Hartigan) ....F. Winter
FIELD ARGENT, b. c. by Phalaris—Silver Wand (Mrs. S. Whitburn), 9-0 (H. L. Cottrill) ....R. Jones
AYAZ, b. c. by Swynford—Eos (H. H. Aga Khan), 9-0 (R. Dawson) ....(——)
MOTLEY, gr. g. by Black Jester—Sibyl Grey (Mr. P. Ralli), 9-0 (A. Sadler, jun.) ....Weston

That, in the regretted absence of Picaroon, Zionist stands out an automatic favourite is a point which needs no forcing, and unless something unexpected occurs I anticipate that he will be backed against the field. Runnymede has considerable leeway to retrieve on two-year-old form, but that he is coming on apace is suggested by his recent record of covering the Cambridgeshire course of nine furlongs so early in the season inside 1 min. 59 sec. and winning the Brandon Handicap so easily. St. Becan won from a large field on his only appearance, and has been giving complete satisfaction to his clever trainer. Oojah, a greatly improved colt, may lack just that bit of extra stamina which is needed to enable a three-year-old in April to last up the finishing hill at Newmarket. I expect Solario to do best of the Newmarket contingent. To dispose of the matter, I must leave the issue to

ZIONIST and SOLARIO,

and St. Becan will be bad to beat for a place honour. Selections are as follow:—

Barrow Stakes—**Francisque.**
Chippenham Stakes—**Plack.**
Two Thousand Guineas—**Zionist**; **Solario** a place.
Wilbraham Stakes—**Morgan Le Fey filly.**
Bretby Handicap—**Drake.**
Somersham Stakes—**Procyon.**
DOUBLE—**Zionist and Drake.**

2.0—BARROW T.Y.O. (S.) of 3 sovs. each, with 200 sovs. added. 5 f.

st. lb.
CYLGATE (Mrs. S. Whitburn)......Cottrill 8 9
(The above has arrived.)
GONDIE (Mr. S. Hassan) ....Leader 8 12
JIBTOPSAIL (Mr. F. Horlock) ....Griggs 8 12
CRIMSON c., by Marcus (Mr J Jarvis) Owner 8 12
FRANCISQUE (Mrs. S. Joel) ....Earl 8 12
SHARPTHORNE (Mr. H. Newman)..Dawson 8 12
HORSEFLY (Mr J. Binney) ....Toon 8 12
LOUMAY c., by Cylba (Mr Pickering)..Owner 8 12
LOUD REPORT c., by St. Girons (Mr. G. D. Smith) ....Waugh 8 12
SILVER LANE (Mr. F. Straker) ....Bewicke 8 12
TIDE (Mr. G. Fenwick) ....Private 8 12
HAPPY WARRIOR C., dam by Ardmark......8 12
GAUNTS HOLIDAY (Sir A. Bailey)....Day 8 9
HEARTY (Mr S. W. Beer) ....Leach 8 9
GLENESSA (Sir G. Bullough) ......Jarvis 8 9
BALLYNUISANCE (Mr. H. Cottrill)..Owner 8 9
BIALA g., by Sky-rocket (Mr R Day)..Owner 8 9
LADY JULIET g., by He (Ld. Glanely) Barling 8 9
AGNOSTIC g., by Viceroy (Mr. Griggs) Owner 8 9
BEAUJOLAIS (Mr. W. Raphael)....G. Sadler 8 9
JAYESS (Mr. J. Shepherd) ....F. Leader 8 9
PHAONA (Mr. H. Sidebottom) ....Kirk 8 9
FORCED FRUIT (Mr. H. Stobart)..Colling 8 9
LEMPET-LAW (Mr. F. Straker)....Bewicke 8 9
QUID PRO QUO (Mr. C. W. S. Whitburn) Cottrill 8 9
LADY MERE (Mr. Jas. White) ....Hogg 8 9

2.30—CHIPPENHAM STAKES of 5 sovs. each, 2ft., with 300 sovs. added. Second receives 50 sovs., and third 20 sovs. 1¼ m.

Age. st. lb.
EAGLESTONE (Sir H. C.-Owen)....Bell 4 8 7
(The above has arrived.)
PLACK (Lord Rosebery)..............Jarvis 4 9 11
SCOTCH LANDS (Mr. Bode)......Dundas 4 8 7
KNOCKGORIFF (Mr. A. Macomber) Darling 4 8 4
KING EMPEROR (Ld. Glanely)..Barling 4 7 11
SWORDSMAN (Mr P. Whitaker)...Owner 4 7 11
PINNACE (Mr. S. Joel)..............Earl 4 7 11
LEADING LIGHT (Mr A. de Rothschild) Watson 3 7 5
MARK TWAIN (Mr. Chanler)......Persse 3 7 1
GYGES (Mr. J. A. de Rothschild).Pratt 3 7 1
MISOGYNIST (Mr. A. de Rothschild) Watson 3 6 12
SHERBET (Mr A. de Rothschild) Watson 3 6 12
MARIQUITA (Mr J. A. de Rothschild) Pratt 3 6 12

3.5—TWO THOUSAND GUINEAS STAKES of 100 sovs. each, with 2,000 guineas added, for entire colts and fillies, foaled in 1922. Second receives 600 sovs., and third 300 sovs. 1 m.

(FOR PROBABLE STARTERS AND JOCKEYS SEE TO-DAY'S SELECTIONS.)

3.45—WILBRAHAM STAKES of 10 sovs. each, with 200 sovs. added. Second receives 30 sovs. Two-year-old fillies. 5 f.

st. lb.
VICTAGON F., by Lorenzo (Mr. Baird) Hogg 8 7
LIGHTFINGERED (Mr. J. A. de Rothschild) Pratt 8 7
GREY STEPPE (Mr. H. Shaw) ......Moreton 8 7
SAINTS BELL (Mr. C Whitburn) ....Cottrill 8 7
(The above have arrived.)
SONATINA, by Son-in-Law (Sir A. Bailey) Day 8 7
SWEET LAVENDER (Ld. Derby) ..Lambton 8 7
TRILOGY (Ld. Durham) ....Peck 8 7
MELLOWNESS by Chaucer (Mr. M. Field) Boyd-Rochfort 8 7
LINDORE F., by Stefan the Great (Lady Fitzwilliam) ....Dundas 8 7
MOUTH ORGAN F., by Golden Orb (Mr J St. V. Fox) ....Jarvis 8 7
FROSTY MORNING (Mr. Gilpin) ....Owner 8 7
LITTLE MABEL F., by Sky-Rocket (Ld Glanely) ....Barling 8 7
MAYRIAN (Mr S Joel) ....Earl 8 7
DODDER (Mr. S. Joel) ....Earl 8 7
EVENING ROSE (Sir A. Johnstone) ..Wilmot 8 7
BATCHELOR'S FUN (Mr. Lowry) ....Powney 8 7
AROON F., by Battle-axe (Mr. Leader) Owner 8 7
SWEET CICELY (Maj. G. Loder)......Gilpin 8 7
PHALISMA (Mr. Murray) ....Watts 8 7
LIMANOVA (Ld. Sefton) ....R. Day 8 7
LOVE PHILTRE (Capt. F. Thomas) Bewicke 8 7
FLEURIE (Mr Thompson) ....F. Hartigan 8 7
MORGAN LE FEY F., by Tetratema (Capt. H. E. de Trafford) ....Boyd-Rochfort 8 7
PERSUASION (Lady Wavertree) ..S. Darling 8 7

4.15—BRETBY HANDICAP, a sweepstakes of 10 sovs. each, with 300 sovs. added. Second receives 50 sovs. 6 f.

Age st. lb.
DRAKE (Mrs. S. Whitburn) ....Cottrill 5 9 12
PRECIOUS (Lady Cunliffe-Owen) ......Bell a 9 0
SILENT GUARD (Mr. G. Hardy)..Hogg 3 8 5
EMPIRE (Mrs. Jeffrey) ....Higgs 3 8 3
IMPARAT (Mrs. Dawson) .... R. Dawson 3 7 4
(The above have arrived.)
PANDARUS (Lt.-Col. Carruthers)..Colling 6 8 7
FLEET CLOUD (Mr. Macomber)..Darling 4 8 5
HURRYBELLE (Mr. A. J. Ash)..Leader 4 8 5
SUNART (Sir A. Bailey) ...... R. Day 3 8 4
CERAMIC (Mr. S. Joel) ....Earl 4 8 2
GLENDUN (Mr. A. Bassett) ......Batho 4 8 1
RUYSDAEL (H.H. Maharaja Jam Sahib of Nawanagar) ....Sadler 7 8 0
BRIXTON (Capt Montagu)....Hartigan 5 7 11
DIN O' WAR (Mr. Myerscough)....Leader 5 7 8
COLDBOUND (Lady Edgar) ......Davis 3 7 8
COVENTRY (Mr. P. Ralli) ....Sadler 5 7 7
FITZ ROY (Capt G. C. H. Davy)...Beatty 3 7 7
CASTOR BRIDGE (Mr. Straker)..Bewicke 4 7 3
DURABILITY (Mr. R. Day) ....Owner 3 7 1
CARLAM (Capt. J. Homfray)....Sherwood 6 7 0

4.45—SOMERSHAM STAKES of 6 sovs. each, with 200 sovs. added. Second receives 30 sovs. For three-year-olds and upwards. 7 f.

Age st. lb.
WINOYA (Mrs N. Brownlee)......Higgs 3 7 1
(The above has arrived.)
PICK AND CHOOSE (Lord Lascelles) Jarvis 4 8 11
CONDE (Mr. T. F. Ryan)..............Persse 3 8 6
BUCKS YEOMAN (Sir A. Bailey) Day 4 7 11
OLD ROWLEY (Mr. W. M. Cazalet) Taylor 4 7 11
BACHELOR'S VOW (Mr. Lowry) Powney 4 7 11
LORDSHIP (Mr. S. Joel) ....Earl 4 7 11
MAGNUM BONUM (Capt. G. Davy) Beatty 4 7 11
SERADELLA (Lady Chesterfield) Rochfort 3 7 10
PROCYON (Sir J. Robinson)........Gooch 4 7 8
ARDLEY (Lady Jersey)......Templeman 3 7 6
IMPERIAL EAGLE (Mr. Corrigan) Waugh 3 7 1
BANDEROL (Sir E. Hulton)..........Waugh 3 7 1
ORBILIUS (Sir S. Scott)..............Darling 3 7 1
PIGEON POST (Mrs. S. Whitburn) Cottrill 3 7 1
GAY SHIELD (Sir R. Jardine) Waugh 3 7 1
STRID (Lord Harewood) ....Jarvis 3 7 1
PIAZZA (Lord Blandford)..........Darling 3 6 12
BRAVADO (Mr Sol Joel) ....Earl 3 6 12
COURT MOURNING (Dowager Lady Nunburnholme) ...... Body-Rochfort 3 6 12

ARRIVALS.—The above arrivals are in addition to horses trained in the neighbourhood.

LATEST SCRATCHINGS.—Barrow Selling Plate—Palmist and Waveswept filly. Chippenham Stakes—Jehosphaphat, Tarlatan. Somersham Stakes—Sea Scout, Alliston, Budget and Twinkling Star.

LAWN TENNIS.

PALMERSTON CLUB.—At the annual general meeting the following were elected for the coming season:—President, J. C. Kirkland; Vice-Presidents, Messrs. A. K. Austin, T. Jackson, A. P. Harding, and T. Andrews; Captain, A. E. Hewardine; Hon. Treasurer, James Taylor; Hon. Secretary, H. D. Carroll; Hon. Auditors, H. A. Lafferty, M. Christie. Communications to 6 Templemore avenue, Rathgar. Courts will be open for play Saturday, May 9th.

DONNYBROOK L.T.C.—At the annual general meeting, Mr. Bantry White in the chair, the following officers were elected for the coming season: President, Right Hon. Earl of Pembroke; Committee—Rev. A. A. Luce, D.D.; Major R. H. Plews, C. P. Ball, M.D.; H. H. Murray, G. Tierney, M.D.; F. W. Dunlop; Hon. Treasurer, F. C. V. Ireland, 19 Mespil road; Hon. Secretary, E. A. MacNair, 11 Brendan road, Donnybrook. The grounds will be open for play on Thursday (weather permitting).

LANSDOWNE L.T.C.—The club will re-open on Friday next, and the courts will be open for play (weather permitting).

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SPORTING PARAGRAPHS.

Owners and trainers should note that entries close to-day for the Phoenix Park Second May and Kilbeggan meetings.

The Australian jockey, F. Dempsey, has practically recovered from his illness and will return home from York to-day or to-morrow.

The annual report of the Scottish F.A. shows an income of £11,601 8s. 5d., expenditure £9,643 6s. 11d., leaving a profit of £1,958 1s. 6d.

Playing for Middlesex against Surrey at Felixstowe, Miss McKane, partnered by Miss Lambert Chambers, won her three matches in the inter-county hard court championship.

During the race for the Tickell Cup at Punchestown yesterday Ormeau II was struck into and his back tendons severed, his injuries being so serious that he had to be destroyed.

Miss Joyce Wethered, the holder, was an absentee from the qualifying competition at St. George's Hill yesterday, in connection with the Surrey ladies' championship.

It is definitely arranged that F. Bullock will ride Cross Bow in the Derby, now that Picaroon is under a cloud. Whatever recovery Picaroon may make is not likely to affect Bullock's riding engagements with Lord Astor.

The King motored down to Newmarket yesterday afternoon. His Majesty will witness to-day the race for the Two Thousand Guineas, in which the Royal colours will be carried by Runnymede

Both Saucy Sue and Miss Gadabout will represent Manton in the One Thousand Guineas. They pulled up fresh and well after a nice exercise gallop of a mile yesterday morning.

Donoghue has been definitely engaged to ride the French colt, Ptolemy II, in the Derby. Donoghue has won the Derby five times in ten years. The last horse from France to win the Derby was Durbar II in 1914, but he was bred in America.

Phanarite, who made a successful debut in the First Spring Stakes at Newmarket yesterday, and incidentally brought about the first defeat of Nothing Venture, was bred by General Sir Bruce Hamilton and was sold as a yearling to the Aga Khan for 3,200 guineas.

J. Williams, who rode for Toon's stable last season and has been associated with Walter Griggs's establishment this, has accepted a short retainer from a leading owner in Greece. Williams is due to leave England forthwith and expects to return in June.

In the opening of their Scottish tour, Oxford and Cambridge Society yesterday beat the Prestwick Club on singles and foursomes by eleven matches to five at Prestwick. Included in the [illegible] Ellison, the English amateur champion, and in the singles he beat J. M. Symington by 3 and 1.

Jockeys' engagements at Newmarket to-day:—Barrow Plate—Crimson Colt or Glanessa (Elliott). Chippenham Stakes—Plack (Elliott), Eaglestone (Bullock). Wilbraham Stakes—Morgan le Fey filly (McLachlan, junior), Grey Steppe (Lane). Bretby Stakes—Drake (Beary), Precious (Bullock), Silent Guard (Richards), Empire (Jelliss), Imparat (Smirke). Somersham Stakes—Seradella (McLachlan, junior).

Mr. G. C. Lees Milne has sustained a great loss by the death of that brilliant four-year-old hurdler, Ormada. Starting in selling races, he improved to such an extent that he developed into one of the finest hurdlers in training, the Lingfield Hurdle Cup being among his many successes. It is rare that "tubed" horses enjoy much distinction, but Ormada, like Ascetic's Silver, the hero of the Grand National in 1906, was an exception.

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CROSS-CHANNEL RESULTS.

CITY AND SUBURBAN HARRIERS.—All members meet at Croydon Park House, Fairview to-day at 7.45. Bring spike shoes.

(Other Sport on Page 4.)

SELECTIONS FOR NEWMARKET MEETING TO-DAY

PAPER.	2.0 RACE.	2.30 RACE.	3.5 RACE.	3.45 RACE.	4.15 RACE.	4.45 RACE.
Irish Times..........	Francisque.	Plack.	Zionist; Solario, place.	Morgan le Fey filly.	Drake.	Procyon.
Do. (Galtee More)	—	Plack.	Zionist; Oojah, each way.	Morgan le Fey filly.	Drake.	—
S. Life and Sportsman	Lempet-Law.	Plack.	Zionist* 1, Solario 2, Oojah 3.	Morgan le Fey filly.	Ruysdael; if ab., Drake.	Seradella.
Man on the Spot...	Francisque.	Plack.	Zionist* 1, St. Becan 2, Manna 3.	Morgan le Fey filly.	Drake.	Winoya.
Westminster Gazette	Lempet-Law.	Plack.	Oojah; Zionist and St. Becan places.	Morgan le Fey filly.	Drake.	Conde.
Daily Express.......	Beaujolais.	Plack.	Zionist, next best.	Little Mabel filly, each way.	Drake.*	Bucks Yeoman; if ab., Bravado.
Daily Mirror	Beaujolais.	Plack.	Zionist.*	Little Mabel filly.	Drake.	Conde.*
Daily Graphic	Agnostic.	Plack.	Runnymede.	Sonatina.*	Drake.	Bravado.
Star	—	Plack.	Zionist.*	Sonatina.*	Drake.	Gay Shield.
Evening News	Beaujolais.	Plack.	Zionist.*	Morgan le Fey filly.	Drake.	Conde.
Evening Standard	Beaujolais.	Plack.	Zionist 1, St. Becan 2, Oojah 3.	Morgan le Fey filly.	Drake.	Bachelor's Vow.
Daily Mail	Lempet-Law.	Plack.	Zionist.	Grey Steppe.	Drake.	Gay Shield.
Times	Francisque; if ab., Lempet Law.	Plack.	Runnymede, each way.	Mayrian.	Drake.	[illegible]

THE CURRENT ISSUE OF
THE IRISH FIELD
On Sale at all Newsagents, contains
A Special Article on
PUNCHESTOWN
PAST AND PRESENT.
Also Programme and Selections.
Cricket Prospects, Kennel, Gaelic, Golf, Tennis, Football, Swimming, Motoring, &c.

FINANCIAL NEWS AND NOTES.

IRISH STOCK EXCHANGES.

DUBLIN.

FUNDS BETTER. BANKS IRREGULAR. GUINNESS GOOD. GREAT SOUTHERN RAILS WEAKER. PARENT TRUSTS STRONG. TEXTILES BETTER. TOBACCOS HIGHER.

There was a fair amount of quiet dealing on 'Change, but specialities in the Industrial sections as usual engaged attention, and scored fresh advances.

Government National Loan and War Loan 4½ and 5 p.c. Stocks were all quoted ex the current half-year's dividends, and, allowing that these dividends are payable free of income tax at source, show some improvement where business resulted. Banks show a little irregularity, but Bank Stock and Hibernians show no further change. The demand for Guinness Ord. Shares was continued all day at a further well-sustained advance. Marconis were harder. Rails were quiet, and Great Southern Ord. and Debs. were the turn lower. Parent Trust issues were good, and show a general advance. Dunlop Rubbers were steady all day. Tobaccos and Textiles generally show improvements.

Government National 5 p.c. Loan rose ⅛ to 94 x.d., and the Deed Stock ⅝ to 93¾ x.d., and Compensation 5 p.c. ⅛ to 93¼.

In British Funds, War Loan 5 p.c. rose 1/16 to 100 7/16 x.d., after being 100, ¼, 3/16. Funding Loan repeated 88⅝.

In Corporation issues, Dublin 3½ p.c. repeated 72.

Banks were busy. Bank Stock repeated 278 and Hibernians 7¾; Munster and Leinsters improved 1/16 to 7 1/16 and Nationals to 20¼, but Royals fell ¼ to 13⅞.

In Breweries and Distilleries, Guinness Ord. rose 5/16 to 63, 11/16, ⅞, 64; but the Pref. reacted ⅛ to 12¼. A few Dublin Distillers Ord. realised 42s. 6d., a fall of 6d., while J. Power and Son Pref. were firm at 17s. 6d.

Marconi Ord. rose 3d. to 32s. 6d.

Home Rails were dull. Great Southern Ord. fell ½ to 29¼, 29, and the Debs. ⅛ to 62⅞, while the Pref. at 40 and Great Northern Guaranteed at 60¼ show no change.

In Trams, Dublin United 3½ p.c. "A" Debs. rose ½ to 68, and the same figure was ineffectually bid for the 3½ p.c. "B" Debs.

Dunlop Rubber Ord. repeated 15s. 4½d.

Parent Trust Ord. rose 3d. to 21s. 3d., the Pref. 6d. to 15s. 6d. for an odd lot, and the Defd. 1s. to 42s. 6d., 43s.

Alliance Gas 4 p.c. Debs. rose ½ to 67½.

In Bakery Shares, Bolands Pref. fell 1/16 to 5 5/16 for a broken lot; and in Drapery Shares, Crowe Wilson Ord. repeated 13s.

As regards Manufacturing Shares, British-American Tobacco rose 1s. to 117s. 6d., and Imperials 6d. to 99s., 99s. 3d.; while ditto Canadians repeated 30s. 3d. Bleachers rose 9d. to 72s. 9d., Coats 3d. to 63s. 3d., 63s. 6d., and Cottons 6d. to 65s.; while Spinners eased 7½d. to 64s. 10½d. for an exceptional lot. A few Brunner Mond Shares were sold at 41s. 6d., or 6d. under last price. Lever Bros. 7 p.c. Pref. repeated 21s. 7½d., and the 8 p.c. Pref. 21s. Courtaulds were good and active, but closed the turn under best. The price rose 3d. to 99s. 3d., 99s. 1½d., 99s., 98s. 10½d., 99s. Swedish Match "A" Shares changed hands at 11, and Vickers repeated 9.

In Trading, etc., Dockrell Ord. repeated 15s., and Irish-American Oil Pref. 20s. 9d., while Chartered realised 23s. 4½d., 23s. 6d. Merchants' Warehousing eased 6d. to 24s. 6d., and Thom Ord. repeated 12s. 6d. x.d. for a small lot.

BUSINESS DONE AT ALL SESSIONS.

Transactions for cash marked "c."

Nat. Loan..(96⅛) 94 x.d.
Do. Deed (95⅝) *93¾ x.d.
Compensation Stock (93⅛) *93¼
5% War Ln.(102⅜) 102 7/16 ¼ 3/16 7/16 x.d.
Funding Loan..(88⅝) 88⅝
Dublin Stock....(72) 72c
Bank of Ireland (278c) 278c
Hibernian ....(7¾) 7¾
Mun. & Lein.......(7) 7 1/16
National ....(20⅛) 20¼
Royal ....(13⅞) 13⅞
Dublin Distillers (43/-) *42/6
Guinness.(63½) 63 11/16 ⅞ 4
Do. Pref.....(12⅜) 12¼
Power Pref...(17/6) 17/6
Marconi ....(32/3) 32/6
G.S. Ord....(29¾) 29¼ 9
Do. Pref.........(40) 40
Do. Deb.........(62⅞) 62⅞
G.N. Guar.......(60¼) 60¼
Dublin Tram A Deb....68
Do. B Deb...............68b
Parent Ord...(21/-) 21/3
Do. Def...(42/-) 42/6 3/-
Do. Pref...(15/-) *15/3
Dunlops ...(15/4½) 15/4½
Gas Deb..........(67) 67½
Bolands Pref...(5⅜) *5 5/16
Crowe Wilson..(13/-) 13/-
Bleachers ....(72/-) 72/9
Calico Pref. 18/-
Coats.....(63/3) 63/3 /6
Cottons ....(64/6) 65/-
Courtaulds...(98/6) 99/3 /1½ 9/- 8/10½ 9/-
Spinners (65/6) *64/10½ 5/-
B.A.T. .....(116/6) 117/6
Imp. Tob..(98/9) 99/- /3
Do. Canada..(30/3) 30/3
Brunner Mond *41/6
Lever 7% ..(21/7½) 21/7½
Do. 8% ....(21/-) 21/-
Vickers ....(9/-) 9/-
Dockrell Ord..(15/-) 15/-
Parkes Pref.(12/6) *12/6
Chartered ....23/4½ /6
Irish-American Oil (20/9) 20/9
Mer. Wareh'se.(25/-) 24/6
Swedish Match B......11
Con. Oil Com.....*20/10½
Shells ....(85/6) 85/9

* Odd lot, b bid, a asked.
(Last business done given in parentheses.)

IRISH BANKS' RATE.

Discount .... 6 p.c. 5th March, 1925.
Deposit .... 2½ p.c. 5th March, 1925.

STOCK EXCHANGE SETTLEMENTS.

Mining contango day	May 4	May 18
General contango day	May 5	May 19
Ticket day	May 6	May 20
Account day	May 7	May 21

BELFAST.

Business was very quiet yesterday on Belfast Exchange. In English Government Stocks the 5 per cent. War Loan was quoted ex dividend at 100 5/16, 100 3/16, 100 5/16, and 100 5/16. 3½ per cent. Conversion Loan was dealt in at 77 5/16. In Local Boards Belfast 3½ per cent. 1928 Stock was done at 92½. Northern Bank "A" Shares 5⅝ and 5 11/16, and Westminster Bank at 18⅞. In Industrials, Coats were done at 63s. 1½d. A small odd lot of John Arnott Ordinary brought 47s. Lever Bros Preference were slightly better, 7 per cent. at 21s. 1½d. and 21s. 4½d., and 8 per cent. Preference at 21s. 1½d. A small lot of Imperials brought 98s. 6d. Dunlop Rubbers were dealt in at 15s. 3d. and 15s. 4½d., Salt Unions at 28s., and Maypole Dairy Deferred at 6s. 3d.

INSURANCE SHARES.

BUSINESS DONE IN LONDON:—Abstainers and General, 27/-, 6/6; Alliance New, 16⅛, 3/16; Commercial Union, 25⅛, 1/16, ⅛; Eagle Star, 8⅛, ¼, 3/16, ⅛; Employers' Liability, 95/9, 6d.; General Accident New Ord., 5 3/16, 5/16; Gresham Life Assurance, 7 7/16, 5/16; London and Lancashire, 21⅝, 11/16, 11/16, ½; Northern Assurance, £16 4/- 16 5/16; Prudential Assurance "A," 21 11/16, ⅝, ¾; do "B," 41/3, 40/9, 10½d., 1/-; Royal, 33 5/16, ¼, ⅜; Scottish Union, 11, 1/16, ⅛, 3/16; United British, 34/- 6/-; World Auxiliary (x.d.), 23/6, 9d.; Yorkshire, 11⅛.

BUSINESS DONE IN LIVERPOOL:—Alliance, 15 11/16; Atlas (x.d.), 18½; Commercial Union, 25⅜; Eagle Star, 8 11/16; London and Lancashire, 21 11/16, ¾, 11/16; London Assurance, 239/9; North British, 22, ½, ¼, 2/- 6d.; do. 4 p.c. Pref., 80½; Northern, 16¼; Royal Insurance, 32¼, 3; Sea, 73/9.

AUSTRALIAN WOOL SALES.

At the wool sales held at Sydney yesterday 8,799 bales were offered, of which 5,617 were sold. Private sales consisted of 890 bales. There was an average selection. Excepting in the finer descriptions of merinos, the market further declined, the fall reaching sometimes 5 per cent., and causing heavy withdrawals. Best comebacks and cross-breds were firm at this week's lower level. Faulty sorts were neglected. German, Japanese, and Finnish buyers were the chief operators, while Bradford was quiet. Greasy merino realised 33½d.

BANKS.

THE
STANDARD BANK
OF SOUTH AFRICA (LIMITED)
(with which is incorporated the
AFRICAN BANKING CORPORATION, LTD.).

Bankers to the Government of the Union of South Africa in the Cape Province, to the Imperial Government in South Africa, and to the Administration of Rhodesia.

AUTHORISED CAPITAL........ £10,000,000
SUBSCRIBED CAPITAL......... £8,916,660
PAID-UP CAPITAL £2,229,165
RESERVE FUND.................. £2,893,335
UNCALLED CAPITAL £6,687,495
£11,809,995

HEAD OFFICE—10 Clements lane, Lombard street, London, E.C.4.
And 77 King William street, London, E.C.4.
London Wall Branch—63 London Wall, E.C.2.
West End Branch—9 Northumberland avenue, W.C.2 (opposite the Royal Colonial Institute).

New York Agency—67 Wall street.
Hamburg Agency—Bank of British West Africa, Ltd., 49-53 Schauenburger Strasse.

OVER 320 BRANCHES, SUB-BRANCHES AND AGENCIES IN SOUTH AND EAST AFRICA
BANKING BUSINESS TRANSACTED IN ALL PARTS OF THE WORLD
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LONDON STOCKS QUIET

BRITISH RAILS IMPROVING.

In view of the Budget statement last night there was little disposition to enter into fresh commitments on the London Stock markets yesterday. The general tone, however, was steady, movements in prices being restricted within narrow limits in most departments. A generally steady tone was manifest in British Funds, and overnight prices were repeated in most instances. Three and a Half per Cent. Conversion Loan, however, slipped back to 77¼, or ⅛ easier. Among War Loans, the Fives at 100⅛ and the 4½ p.c. at 95⅝ were both marked ex div.

FOREIGN BONDS IRREGULAR.

In Foreign Government Stocks German Sevens developed a firmer tendency after their set-back of the previous day, the final quotation being ½ to the good at 98½. French Fives also moved up to 18, or ⅛ better. The Fours, however, remained at 13½. Brazil 4 p.c., 1889, dropped a point to 42, while Mexicans were heavy, the 5 p.c. '99 losing 7 points to 40½, and the 6 p.c. 10 year Treasury 5 points to 45. Reconstruction Loans were generally firm, but little alteration was recorded at the close. Eastern issues remained at previous levels, while Peruvians also showed no change on the day's business.

BRITISH RAILS FIRMER.

A firm tone again prevailed in Home Rails and final quotations, where altered, showed better prices. Midland gained ½ to 89½, while North Eastern 5 p.c. Pref.-Ord. at 68 and the Def.-Ord. at 25 were a point and ¼ higher respectively. Metropolitans remained at 77½, but Districts improved to 49, or ½ higher. Underground Ord. gained ¼ to 2⅞.

RUBBER SHARES IRREGULAR.

Business remained on a small scale in the Rubber Share market yesterday, while an irregular tendency was manifest from the commencement. Price changes were fairly numerous, and while a few issues finished the day showing a margin in favour of holders, the majority of alterations were in the downward direction. B.N.B.R. Trust improved to 13s. 9d., or 7½d. above the overnight figure, but still remains 3d. down from the previous week-end figure. The price of rubber rose to 21⅝d. per lb.

TEA SHARES SMALL.

An irregular tendency characterised dealings in the Tea Share market yesterday, while the amount of business put through was on a small scale. Price movements were fairly numerous, however, and while the few issues finished the day with a margin against holders, the majority of alterations were in the upward direction. Amalgamated Estates moved up to 41 5/16, or 1/16 to the good, while Budla Beta finished 3s. higher at 133s. 6d. Ceylon Props. were an exceptionally firm market, and here an improvement of 5s. was recorded, to 55s. 6d.

OIL SHARES FIRM.

While firmness was displayed by most of the leading counters in the Oil Share market yesterday it was to Venezuelan issues that attention was once more mainly directed, with British Controlled providing a strong and active feature. An easier tendency characterised other favourites, so that the price movements finally recorded made an irregular showing. An enormous business was transacted in British Controlled Shares, which, following the advance of the preceding day, again met with a strong demand, option business playing no small part in the day's transactions. There was again talk of new wells having been brought into production, but the report lacks confirmation. Following the official announcement of the proposed issue of bonus shares, Anglo-Americans enjoyed a sharp advance in New York, which was reflected in the opening price on this side; while, in response to a steady demand, a gradual improvement took place, the shares making good the loss of the preceding day.

INDUSTRIALS.

Although the imminence of the Budget statement restricted business in the Miscellaneous and Industrial markets yesterday, activity was witnessed in those sections which, it was thought, would specially benefit from the proposals; and, in fact, a very firm tone ruled in most departments. When it became known that there was to be an important duty on artificial silk goods, the share market soon developed considerable activity, numerous telephone inquiries being received by dealers, especially in Courtaulds. As a result, the latter were a feature of strength in the late "street" dealings, and finished well over the £5 level, to which they have been persistently talked. They closed 4s. higher at 102s. 6d., a fresh record, while Listers put on 1s. 9d. to 31s. 9d. Celanese issues were firm, with the Prefs. 6d. up at 14s. Elsewhere among Textiles, Joshua Hoyles rose 9d. to 27s. 9d., and Bradford Dyers strengthened to 79s. 9d. Amalgamated Cottons and Fine Spinners both shed 3d. to 64s. 9d. Stores descriptions exhibited firmness. Burberry 7½ p.c. Prefs. came into demand and rose to about 91s. 3d. on reports that, in addition to paying the full year's interest on the shares, the company will also pay off one year of arrears. Few important changes occurred in the Miscellaneous Trading group. British Portland Cements gained 6d. at 30s., and Bells Asbestos put on 1/16 to 1 1/16. Bryant and Mays were further depressed to 56s. by the absence of any increase in the dividend. On the announcement that there will be no final dividend, Pease and Partners became a flat market, weakening to 11/16, or 1s. 4½d. lower. Richardsons Westgarths gave way to 18s. 9d. Otherwise, movements in Iron, Coal and Steels were to higher levels. Armstrongs stood out prominently with a rise of 1s. at 14s. ex div., while Vickers improved to 9s., and the tax free Prefs. to 13s. 3d. Guest, Keens exhibited strength at 33s. 9d., or 1s. 3d. up, and rises of 6d. took place in Bolckow Vaughans to 6s. 6d., in Consetts to 23s. 6d., and in Swan Hunters to 29s. Gains of 3d. were fairly numerous. Shipping securities scarcely moved, but Insurances were firm, and Banks showed irregularity. In anticipation of the reimposition of the McKenna motor duties, Motor shares developed renewed activity. Humbers stood out prominently with an advance of 1s. 6d. at 36s., Singers put on 2s. to 44s., and Rovers moved up to 14s. Siemens Bros. changed hands at up to 26s. 9d. on dividend anticipations, and left off 6d. better at 2s. 6d. Wireless issues were well maintained, with Marconis 1/16 better at 1 11/16. Following the statements at the previous day's meeting, Maypole Def. came into active request, which left them 4½d. up on balance at 6s. 4½d. Van Den Berghs rose ¼ to 1¼, and United Dairies recovered to 37s. English and Dutch Meats, however, further weakened to 10s. Liptons eased to 19s. 6d. Tobaccos displayed hesitancy, though B.A.T.'s came into demand and closed 1s. up at 118s. United South Def. receded to 90s., and R. and J. Hills to 36s. 6d. Breweries exhibited strength. Guinness rising 5 to 635, and Watney Def. 3 to 257½, while improvements of 1/16 occurred in Allsopps to ⅞, in Benskins to 1½, and in Courage to 2¼. Whisky shares remained steady at previous levels, and Hotels hardly moved.

IRISH TRAFFICS.

	Last Week.	Total, 16 Weeks.
	£	£
Gt. Southern	81,282–9,912	1,234,545–219,514
Gt. Northern	33,750–3,300	538,650– 55,650
Co. Down	*4,278–3,834	72,301– 14,027

* Easter holidays last year.

DUBLIN SHIPPING REPORT.

Wind and Weather—E.N.E. wind, fresh breeze; fine and clear.

Foreign Arrivals—Trito, of Rotterdam (373 tons), from Rotterdam, with a general cargo; discharged at Shelter Sheds, North Wall Extension, and proceeded to Belfast with part cargo. General Leman, of Antwerp (518 tons), from Antwerp, with a general cargo; discharging at Shelter Sheds, Alexandra Basin. Dunmore Head, of Belfast (1,056 tons), from Antwerp, with a general cargo; discharging at Shelter Sheds, North Wall Extension.

Coastwise Arrivals—Slievemore, Slieve Bawn, from Holyhead, with goods; Killarney, from Liverpool, with goods; Maple, from Glasgow, with goods; Culzean, from Heysham, with goods; Lady Wicklow, from Manchester, with goods; Talacre, from Point of Ayr, with coals; Heatherfield, Zillah, Miriam Thomas, from Garston, with coals; Stalaburn, from Whitehaven, with coals; Glencullen, from Partington, with coals; E. Hayward, from Liverpool, with coals; Pine, from Maryport, with coals; Glencregagh, Carnmorn, from Irvine, with coals; Dunleary, Tynan, from Ayr, with coals; Clareisland, from Liverpool, with empties; Muirrim, Traraght, from Dunleary, light.

Coastwise Departures—Slievemore, Slieve Bawn, for Holyhead with goods; Maple, for Glasgow, with goods; Culzean, for Heysham, with goods; Lady Emerald, for London, with goods; Killarney, for Liverpool and Birkenhead, with live stock and goods; Plasma, for Trevor, light; Beryl, for Maryport, light; The Baron, for Ayr, light; Ophir, Ashfield, for Ormeshead, light; Olivine, for Newport, light; Osceola, for Liverpool, light; Finola, for Garston, light; Thelma, for Piel, light; Puffin, for Troon, light; Pyrope, for Llanddulas, light; Talacre, for Point of Ayr, light.

LATEST CLOSING AND STREET PRICES.

CONSOLS, ETC.

Consols	56⅞-57⅛	4½% Conv. Ln.	97-97½
War Ln. 3½%	[illegible]	3% Treas. Bds.	101½-102
do. 4½%	[illegible]	Irish Lnd. 2¾%	58-60
do. 5%	100-100¼*	India 3%	58-59
do. 4% (Tax Free)	99½-100	do. 3½%	67½-68½
Fund'g L'n	88-88½	do. 5½%	101-102
Victory Bds	91⅛-92⅛	do. 7%	104-106
3½% Conv. Ln.	77-77⅛ –⅛	Local Lns.	66-67
		Sudan 3½%	108-110

BANKS.

Anglo S. Amer	7⅛-7⅜*	Lloyds	65/6-66/6
Australasia	14-14½	Midland	9⅛-9⅞
Bank N.S.W.	[illegible]	Nat. Dis. B	3⅝-3¾ – ⅛
Do. N. Z.	3⅝-3⅞	Nat Prov £40	11⅞-12
Barclays A	3⅞-3⅞ + 1/16	Royal of Can	49-51
Brit. Overseas	3⅝-3⅞	Stand. S.A.	11⅜-11⅝
Can. of Com.	41 42	Un. Australia	14⅝-14⅞
Char. of India	20⅛-20⅝ – ⅛	Westminster	18⅝-18⅞
Hong Kong	138-140		

COLONIAL GOVERNMENT STOCKS.

Aust. Com. 5½%	101-103	Nigeria 6%	113-115
do. 6%	103-105	Q'sland 4, 1940-50	94-96
Brit. Col. 4½ 1941.	93-95	do. 6% 1930-40	104-106
Canada 4%	87-89	S. Africa 4% Con	87-89
do. 4½ 1920-5	99½-100½	do. 6%	102-104
Cape 3½ Cons.	78-80	S.A'stral'a. 4 '40-60	84-86
Ceylon 6%	107-109	do. 6½%	105-107
N.S.W. 4½ '22-7	98-100	Victoria 4, '40-60	86-88
do. 5½ 1922-7	101-103	do. 6½% 1923-5	100-2
do. 6½% 1930-40	105-107	W. Aus 5% '35-45	102-102
N. Zeal'd 4, '29.	94-96	do. 6% 1930-40	103-5

FOREIGN BONDS.

M.U. Apl. 21				
100½	Argentine 1886	99	101	
78	Do. 4 p.c. Rescessions	77	79	
89¾	Do. 5 p.c., 1909	89	91	
42¾	Brazil 4 p.c., 1889	41	43	–1
86¾	Do. Funding, 1908	86	88*	
74½	Do. 5 p.c., 1914	74	76	
95¾	Chinese 5 p.c., 1896	95	97*	
83	Do. 4½ p.c., 1898	83	85	
67¾	Do. 5 p.c., 1912	66	68	
99½	Czecho-Slovakia Bonds	98	100	
83	Egyptian Unified	82	84	
18½	French Loan	17¾	18¼	+ ⅛
14¼	Do. 4 p.c.	13	14	
16/0	German 3 p.c.	¾	1*	
99½	German 7 p.c.	98	99	+ ½
91½	Greek Loan	91¼	91½	
93	Hungarian 7½% Ster.	92¾	93¼	
17	Italian Rentes	16⅝	16⅞	
86¾	Japan 4 p.c., 1905	85	87	
90	Do. 6 p.c., 1924	89¾	90¼	
38¾	Mexican 5 p.c., '99	38	43	–7
40½	Do. 6 p.c. 10-Y. Treas.	40	50	–5
3½	Peruvian Corporation	3¾	4	
30½	Do. Pref.	30⅛	31½	
97¾	Do. Deb.	100	102	
29	Portuguese 3 p.c.	27	29*	
—	Spanish 4 p.c.	63	67	
62	Uruguay 3½ p.c.	62	63	

BRITISH RAILS.

97½	Great Western	95¾	96¼	
—	Do. Cons. Pref.	98	101	
89¾	Ldn., Mid. & Scot. Ord.	89	90	+ ½
—	Do. 4 p.c. Pref.	76	78	
—	Do. 4½ p.c. Red. Pref.	95	99	
—	Do. 5 p.c. Red. Pref.	96	99	
—	Do. 4 p.c. Pref., 1923.	75	77	
69	Ldn. North-East. 5 p.c. Pref. Ord.	67½	68½	+1
25¼	Do. Def. Ord.	25	25½	+ ¼
—	Do. 4 p.c. 1st Pref.	74	76	
—	Do. 4 p.c. 2nd Pref.	70	72	
76¾	Metropolitan	77	78	
—	Do. 5 p.c. Pref.	94	97	
48¾	Do. District	48½	49½	+ ½
81	Southern Pref. Ord.	79½	80½	
40	Do. Def. Ord.	40	41	
38	Do. "A"	37½	38½	
9	Do. "B"	8½	9½	
2¾	Underground Electric	2¾	3	+ ¼
97	Do. Income Bonds	96	98	
103	Do. 6 p.c. Debs.	103	105	

COLONIAL AND FOREIGN RAILS.

86	Antofagasta	85	87	
—	Argentine G.W. Ord.	80	82*	
—	Bahia Blanca	81	83*	
—	Brazil Railway Common	⅛	⅜	
86	Buenos Great Gt. S.	85	87	
80¾	Buenos Ayres and Pacific	77	79*	
72¾	Buenos Ayres and W.	71	73	
150	Canadian Pacific	147	149	
72¾	Central Argentine	71	73*	
69	Central Uruguay	68	70*	
14¾	Cordoba Central	14	15	
54¾	Do. 1st Pref.	54	56	
31½	Do. 2nd Pref.	30	32	
33½	Entre Rios	34½	36½	
—	Do. 6 p.c. Pref.	82	84	
—	Grand Trunk Pac. Deb.	78	80	
—	Grand Trunk 4 p.c. Guar.	79	81	
—	Do. 4 p.c. Perp. Deb.	79	81	
27½	Leopoldina	26½	28½	
7¾	Mexican Rails	7½	8½	
22	Do. 8 p.c. Pref.	23	25	
11½	Do 6 p.c. Pref.	11	13	
167	San Paulo Ord.	165	171	
92¼	United Havana	94	96	
—	Uruguay Northern Debs.	24	26	

AMERICAN RAILS.

—	Atchison	124	125	
—	Baltimore	77	79*	
—	Chesapeake	93	95	
—	Chicago, Milwaukee	4⅛	5⅛	
30	Erie	28	30	
—	Do. 1st Pref.	37	39	
—	New York, Ontario	21	23	
93	Southern Common	91	93*	
—	Do. Pref.	87	90	
—	Southern Pacific	107	109	+1
140½	Union Pacific	140	142	

TELEGRAPHS.

24	Anglo-American Def.	23¾	24¼	
1¾	Marconi Wireless Ord.	1⅝	1⅞	+ 1/16
—	Do. New Ord. (5/- pd.)	9/4½	9/10½	
1⅝	Do. Pref.	1⅝	1⅞	
—	Do. Debs.	102½	103½	
1⅛	Do. Marine	1⅛	1⅜	
5 0	Do. Canada	4/9	5/3	
—	Oriental Telephone	1⅝	2⅛	– ⅛
12¾	Radio Corporation	12½	12¾	
10½	Do. Pref. ($50)	10⅛	10⅝	+ ⅛

BREWERIES AND DISTILLERIES.

18/3	Allsopp £1 Shares	½	⅞	+ ⅛
93	Do. 5 p.c. Pref.	90	93	
—	Bass, Ratcliff 5 p.c. Pref.	90	93	
47/6	Do. Ord.	2½	2⅝	
61/0	Distillers Ord.	60/0	61/0	
615	Guinness	630	640	+5
—	Do. Pref.	116	121	
19/0	Peter Walker Ord.	19/6	20/6	
42/0	South African Breweries	2⅛	2⅜	
21/0	Walker (John) Pref.	22/0	22/6	
257	Watney Combe Def.	255	260	+3

FOODSTUFFS AND STORES.

28/0	Aerated Bread	1⅜	1½	
43/0	Bovril Def.	2⅛	2¼†	
2/4¾	Crosse and Blackwell	2/0	3/0	
20/0	Lipton	19/0	20/0	–0/3
4¾	Lyons (J.)	4⅜	5	
23/6	Mackintosh (J.) Pref.	27/1½	27/4½	
5/7½	Maypole Def.	6/3	6/6	+0/4½
—	Smithfield Arg. Meat	⅜	⅝	
2½	Spratt's Patent	2	2½	
—	Union Cold Storage Pref.	1⅛	1⅜	
21/3	Van Den Berghs	1	1½	+ ¼
—	Do Pref	4⅝	5⅛	

IRON AND STEEL.

12/9	Armstrong (W. G.)	13/6	14/6*	+1/0
9/0	Cammell Laird	9/0	10/0	
10/6	Dorman Long	10/9	11/0	
15/0	John Brown	14/9	15/9	+0/3
9/9	Do. (15/- paid)	8/6	9/6	
16/9	Pease and Partners	⅝	¾	+1/4½
45/0	South Durham Steel	2⅛	2⅜	
25/3	Siemens	26/0	27/0	+0/6
6/0	United Steel	6/0	7/0	+0/3
7/9	Vickers Ord.	8/6	9/6	+0/3
—	Weardale Iron C.P.O.	1	1½	

LAND.

—	Aboukir Land	1⅛	1⅜	
10/0	Argentine Northern Land	⅜	⅝	
18/0	Do. Southern Land	1⅛	1⅜	
10/3	B.N.B. Land	10/0	11/0	
24/6	Forestal Land	23/10½	24/4½	–0/1½
5	Hudson's Bay Ord.	4⅝	5⅛	
20/3	Niger Pref.	1⅛	1⅜	
10/9	Pekin Syndicate	11/6	12/6	
28/0	Rio Neuro Lands	1⅜	1⅝	
7⅛	Sudan Plantations	7⅛	7⅝	

NEWSPAPERS.

6⅝	Asso. Newspapers Def.	6⅛	6⅜	
—	Daily Mail Deb.	108	110	+ ½
7¾	Daily Mirror Ord.	7¼	7¾	+ ¼
4½	Sunday Pictorial Ord.	88/10½	89/10½	–/10½

NITRATES.

19	Alianza	20	21	
7⅞	Lautaro Nitrate	7⅛	7⅝	
1⅛	Lagunas Nitrate	1⅛	1⅜	
3⅛	Liverpool Nitrate	63/0	65/0	+2/0
3	London Nitrate	62/0	64/0	+1/0
30/0	Rosario Nitrate	29/0	31/0	+0/6
1⅜	Santa Rita Nitrate	1⅛	1⅜	
2⅝	Santiago Nitrate	2⅜	2⅝	
13/9	Tarapaca Nitrate	13/6	14/6	

SHIPPING.

11/6	Cargo Fleet	10/9	11/9	
—	Court Line	28/0	29/0*	
—	Cunard Ord.	17/3	18/3	
20/0	Elder Dempster 6 p.c. Pf	19/0	20/0	
—	Furness Withy	31/3	32/3*	
—	P. and O. Def.	278	280	
—	Royal Mail Ord	97	100	

TEXTILES AND STORES.

8/10½	Amalgamated Cotton	8/3	8/9	+0/3
70/6	Bleachers	72/3	73/3	
79/0	Bradford Dyers	79/3	80/3	+0/3
8/6	British Celanese Ord.	8/9	9/3	
35/7½	Calico Printers	37/3	38/3	
61/0	Coats	62/9	63/9	
99/0	Courtaulds	102/0	103/0	+4/0
61/9	English Sewing Cotton	64/3	65/3	–0/3
61/0	Fine Spinners	64/6	65/0	–0/3
52/0	Grouts	2⅛	2½	
45/6	Harrods	45/0	46/0	
—	Linen Thread Ord.	2	2⅛	
30/0	Lister Ord.	31/3	32/3	+1/9
—	Selfridge 6 p.c. Pref.	1⅛	1⅜	

MISCELLANEOUS INDUSTRIALS.

20/6	African and East. Trade.	32/3	33/0	
3⅛	Anglo-Arg. Tram 1st Pf.	3⅛	3⅜	
14/3	Associated Cement	[illegible]	14/6	
—	Do. Pref.	16/6	17/0	
38/6	Borax Con. Def.	38/0	39/0	–0/3
32¾	Brazilian Traction	32½	34½*	
29/0	British Portland Cement	29/6	30/6	+0/6
—	British Glass	1/0	1/6	
14/0	B.S.A.	13/0	14/0*	
24/0	British Oil and Cake	22/0	23/0*	
90	Brit. Col. Electric Rail.	89	91*	
—	Do 4½ p.c. Debs.	88	91*	
117/6	Brit.-Amer. Tobacco	117/6	118/6	+1/0
41/9	Brunner Mond	41/3	42/3	
56/0	Bryant and May	55/6	56/6	–0/6
—	Carreras	9⅝	9⅞	
—	De la Rue Deb.	29	30	–1
14/0	Dunlop Rubber	15/1½	15/4½	
109	Do Deb	108	110	
—	Do Amer. Tire Deb.	108½	109½	
—	English Electric	17/6	18/6	–0/6
—	Finlay, James	3⅛	3⅜	
22/9	General Electric Ord.	22/6	23/6	
—	Do Debs	105	106	
—	Gramophone Ord	1⅝	1⅞	
98/0	Imperial Tobacco Ord.	98/-	99/0	
21/9	Lever 7 p.c. Pref	21/4	21/10½	+0/3
—	Lever 7 p.c. Debs	104	106	
—	Lever 8 p.c. Debs	97	99	
15	Mexican Trams	13	15	
—	Do Bonds	64	68	
—	Do. L. and P. Bonds	64	66	
25/9	[illegible] Ord	28/3	29/3	
21/-	Do Pref	21/6	22/6	
—	Do Def	10/0	11/0	
41/9	[illegible] Trust Pref.	2	2⅛	
20/6	Do Ord	1⅛	1⅜	
28/0	Platt Bros Ord	28/6	29/6	+0/3
—	Prov Cine 7½% Pf-Ord	14/6	15/6	
32/0	Rolls Royce	32/3	33/3	+0/3
28/0	Salt Union	27/6	28/6*	
94½	San Paulo Tram Deb.	97	101	
—	Shawinigan Water Debs	105	108	
10½	Swedish Match "B"	10⅝	11⅛	+ ⅛
—	Taylor's Hygienic	24/3	25/3	–1/3
—	Tilling Ord.	2⅛	2⅜	
—	Do 5½ p.c. Cum. Pref.	4⅛	4⅜	
—	United Alkali	2	2⅛	
27/6	Wallpaper Def.	25/0	26/0	

OILS.

M.U., April 21.				
3⅛	Anglo-American	3⅛	3⅜	+ 1/16
1⅞	Anglo-Ecuadorian	1⅝	1⅞	– 1/16
1⅛	Anglo-Egyptian "B"	1⅛	1⅜	
23/0	Anglo-Persian 8 p.c.	23/3	23/9	+0/1½
25/6	Do. 9 p.c. 2nd Pref.	25/9	26/3	+0/1½
3⅛	Do. Ord., issued 3½ p.c.	3⅛	3⅜	+ 1/16
85	Do. 8 p.c. Deb.	84	86	
2⅝	Apex Trinidad	2⅜	2⅝	– 1/16
1⅛	Attock	1⅛	2⅛	
⅜	Brit. Borneo Pet. (10/-)	⅜	⅝	
7/3	British Burmah (8/-)	7/0	7/3	
19/0	British Controlled	21/3	21/6	+1/1½
19/3	Do. Pref.	21/0	21/3	+1/4½
3⅛	Burmah	3⅛	3¼	– 1/16
27/0	Do. 8 p.c. Pref.	26/9	27/3	
1/10½	Caltex	1/6	1/9	
8/6	Dacia Romano	8/6	9/6	
4¾	Eagle Transport	4⅛	5	
101	Do. 7 p.c. Notes	100	102	
102	Do. Bearer	101	103	
15/0	Kern River (10/-)	14/4½	14/10½*	–0/1½
6⅛	Lobitos	6⅛	6⅝	– 1/16
17/3	Mexican Eagle	16/10½	17/4½	–0/1½
15/0	Do. Pref.	14/7½	15/1½	
14/9	Do. 7 p.c. Pref.	14/6	15/0	
4/9	North Caucasian (10/-)	4/3	5/0	–0/6
1/3	Oropuche (4/- sh. 3/- pd).	1/1½	1/4½	
18/9	Phœnix	19/6	20/0	+0/3
31⅛	Royal Dutch	31	31⅛	+ ½
4¾	Shell Transport	4⅛	4⅝	+ ⅛
—	Do. 5 p.c. Pref. (£10).	9⅝	10⅛	+ ⅛
23/7½	Do. 7 p.c. Pref.	23/7½	24/1½	+0/1½
2/0	Spies (10/-)	1/9	2/3	
—	Steaua Romana	11/6	12/0	
7/3	Tankers Pref.	7/0	7/9	–0/1½
—	Trinidad Central	½	1	
2⅛	Trinidad Lease	2⅛	2⅜	– 1/16
6/3	United Brit. Trinidad	6/1½	6/7½	–0/1½
5/6	Ural Caspian	⅜	⅝	
2½	V.O.C. Holdings	2⅛	2⅜	+ 1/16
2⅛	Do. 7 p.c. Pref.	2⅛	2⅝	+ 1/16

RUBBERS.

40/0	Anglo-Dutch	40/2¼	
3/1½	Anglo-Java	3/2	
1⅜	Anglo-Malay	28/9	
4/7½	Bertam Cons.	4/9	
2/1½	Bukit Mertajam	2/0½	–0/2
2/3	Bukit Sembawang	2/3	
21/6	Grand Central	22/0	–0/6
1⅛	Highlands	38/0*	
4/7½	Kepong	4/9½	
40/0	Kuala Lumpur	40/7½	+1/10½
—	Kuala Muda (3/ paid)	3/0	–0/1½
1⅝	Linggi	35/7½	
4/9	London Asiatic	4/1	
2	Malacca	39/0	
41/0	Malayalam	41/3	+0/3
3/10½	Merlimau	3/11½	+0/0½
1⅛	Mooply Valley	27/6	
35/0	Rubber Trust	34/11½	+0/1½
1⅜	Sanadyan	30/0	
22/3	Straits Rubber	21/9	–0/3
1⅛	Tandjong	28/9	
3⅛	United Sua Betong	72/6	
14/0	Vallambrosa	14/0	

Ampat ... 4/6¾
Anglo-Sum ... 66/10½
B.N.B.R. Trst 13/9 +0/7½
Bukit Rajah... 21/9 –0/4½
Ceily ... 5/0 –0/2½
Eastern Trust 15/6
Gen. Ceylon... 28/6
Glenbervie ... 27/10½
Glenshiel ... 17/0
Java Amal. ... 32/3* –0/9
Kapar Para... 41/3
Kepitigalla ... 1/7
Langkat Sum 32/9
Ledbury ... 38/1½ –0/4½
Manch'ter N.B. 38/10½
Membakut ... 19/0
Mendaris ... 16/3
P.P.K. (C'y'n 23/2
Pataling ... 21/6 +1/0
Pegoh ... 42/6
Pilmoor ... 11/9 –0/0
Rim Malacca 3/9½ +0/0½
Rub. E. Johore 23/0
Sapumalk'nde. 24/0
Sepang Sel.... 18/3¾ –0/2¼
Serdang C'nt'l 31/10½ –1/0
Soember Ajoe 2/1½
Sungei Buaya. 35/0 –1/0
Sungei Choh... 19/6 –0/9
Sungei Kr. Pf. 37/6
Taiping ... 2/0
Tamiang ... 10/0 –1/0
Tebrau ... 41/0 +0/9
Telogoredjo ... 52/3
Tempeh ... 1/9½
Un. Temiang. 2/9
Yam Seng ... 2/9

* Ex div. † Ex rights. ‡ Cum div. § Ex bonus.

TEAS.

Amal. Estates 41⅛ + ⅛
Anglo-Ceylon.. 47/6 –1/1½
Assam Co.... 45/1½ –0/1½
Assam Cons.... 18/0 –0/3
Assam Dooars 48⅛
Assam Front'r 8¼ – 1/16
Aso.T.E. Cy'ln 37/0
Borelli ... 93/6
Bowlana ... 38/6 –1/4½
Brahmapootra 31¼
British Assam 93/7½
Brit. Indian ... 34/0
Cachar & Do'ar 81/10½ –0/9
Ceylon Plant.... 113/9 +0/7½
Chubwa ... 37/1½
Chulsa ... 30/9
Con. Tea & L. ... 33¾ – 1
Deundi ... 23/0 –0/6
Dimbula Val... 32/10½
Dooars ... 72/6 +1/0
Doom Dooma... 5⅛ + ⅛
E.I. & Ceylon ... 28/10½ –0/1½
E. Assam ... 73/0
Fast Produce... 84/4½ +0/7½
Empire ... 72/6 +0/4½
Galaha Ceylon 42/1½ –0/9
Imperial ... 5/3 +1/1½
Jhanzie ... 33/3
Jokai ... 93/7½ +0/6
Jorehaut ... 98/7½ +0/7½
Lungla ... 28/7½ –0/1½
Majuli ... 81/9
Moabund ... 69/3 +0/3
Nedeem ... 72/9 +0/6
New Sylhet ... 91/0 +0/7½
Peacock & Nil 3/10 + ⅛
Pooumudi ... 3/9½ + 1½
Rosehaugh Cey 34/10½
Singlo ... 67/6 +0/6
Tea Share Trus 42/6 +3/6
Travancore ... 164/0
U. Assam ... 62/0

* Ex dividend; † plus share bonus.

PROVINCIAL EXCHANGES.

BIRMINGHAM.—Motors buoyant, on hopes of Budget assistance. Triumphs, Singers, and Humbers very strong. Rovers active. Napiers wanted. Tyre shares in request. Austins, 5/7½; do. Debs., 91½; Bluemels, 37/-; Compounds, 3/1½; S.T.D., 4/9; Enfields, 28/9; Humbers, 36/-; Napiers, 28/3; do. Pref., 21/9; Rolls Royce, 33/-; Rovers, 13/4½; Singers, 43/6; Standards, 50/-; Swifts, 7/9; Triumphs, 40/3; Vauxhalls, 5/-; Dunlops, 15/3; Parent Def., 43/-.

MANCHESTER.—Good demand for Textiles with several advances. Bleachers, 72/6-73/-; do. Pref., 21/9-22/-; Calicos, 37/6-38/-; do. Pref., 18/3-18/6; Bradford Dyers, 79/6-80/-; do. Pref., 20/6-21/-; Sewing Cottons, 64/6-65/6; do. Pref., 20/-20/3; Fine Spinners, 64/6-65/-; do. Pref., 20/3-20/9; "Slubbers," 8/9-9/-; Coats, 63/-63/6; Ship Canal, 8¼-8⅝; do. Pref., 8¼-8⅝; Velvets, 25/3-26/9.

FINANCIAL PARAGRAPHS.

ANGLO-AMERICAN OIL BONUS.

The Anglo-American Oil Company is proposing to capitalise reserves. According to the last balance sheet, these amounted to £1,650,000 plus £125,000 set aside for special purposes. The proposal is to take £1,000,000 from the sum now standing to the credit of these reserves, and distribute same in the form of scrip amongst the proprietors rateably in proportion to their holdings. It is also intended to allot the unissued Ordinary shares, numbering 150,000, at such price or for such other consideration as the shareholders may prescribe. These shares, we assume, may be apportioned in connection with extensions and developments, and not necessarily allotted to existing proprietors. The capital of the company being £3,000,000, the scrip bonus will allow of one new for every three old shares.

OIL-CRACKING WORKS FOR BAKU.

Reuter's Agency learns that an agreement has just been concluded between Vickers, Ltd., and the Soviet Government for the erection of an oil-cracking factory at Baku, for converting mazout, thick oil in its natural state, into benzine by a thermal process. While a certain amount of oil refining has already been carried out at Baku, it is believed that this is the first time that a factory for oil-cracking has been set up there.

SOUTH AFRICAN CROPS.

The general managers of the Standard Bank of South Africa supply the following information regarding trade conditions in the Union: Diamonds exported during March, excluding the Premier Mine and South-West Africa, amounted to 163,500 carats, valued at £720,544. Weather conditions in Natal and Rhodesia were much improved during April, and agricultural prospects in the country generally are favourable. The latest estimate of the Union maize yield is about 19,000,000 bags, with an exportable surplus of about 9,000,000 bags. The prospects of the tobacco crop in the Union and Nyasaland are not favourable; reduced yields are forecasted. The damage to the cotton crops in Natal and Zululand through floods is less than was at first feared, but serious losses are reported in the Ntambanana district. Cotton prospects in other parts of the Union and Rhodesia are good. The demand for sugar is brisk. Stocks are low. Floods have caused no material damage to the crop, except in the Umfolosi district.

FIGHTING AUSTRALIAN TARIFFS.

An agreement has just been signed between the North British Rubber Co., Ltd., Edinburgh, and the Dunlop Rubber Co., of Australasia, Ltd., for the formation of an Australian company to manufacture foot-wear in the Commonwealth. The new company, which will be registered within a few days, is to be known as the Dunlop North British Rubber Shoes Co. (Proprietary), Ltd., and will have an authorised capital of £500,000. Extensive factories are to be erected on the outskirts of Melbourne and it is expected that manufacturing operations will be commenced by the end of the year. The North British Company has had an extensive turn-over in rubber foot-wear in the Commonwealth for the last thirty years, and its products are well known in the market. The present arrangement is largely the outcome of the gradually increasing tariff imposed by the Australian Government on this class of article, the duty in some cases representing over 100 per cent.

IRISH FAIRS.

ENNISCORTHY.—The monthly fair, held at Enniscorthy on Saturday, was of average size, and demand was keen for all classes in good condition. Prices showed an increase on recent figures. Calves sold at £3 to £4; year, and a half stores reached £14 to £16; two-year-old stores, £17 to £19; three-year-olds from £18 to £25. Fat cattle were scarce, and realised from 46/- to 54/- live weight. Springer cows and heifers reached improved prices at from £20 to £26. Fat sheep made £5 to £6. Bonhams up to £3 each.

PHILIPSTOWN (KING'S CO.) FAIR.—This fair was held on Monday, 27th April, and was well supplied with stock of all descriptions. There was a keen demand for all animals, but especially for good milch cows. Sheep were a little on the scarce side, and prices showed an upward tendency. Store pigs showed a reduction in price by about 5/- per cwt. since the previous fair, but young pigs were steady at old rates. The supply of bonhams was restricted, and sellers were holding out for high prices. First-class springers, £24 to £34; second-class and inferior, £16 to £20; good milch cows, £21 to £31; second-class, £14 to £18; three-year-old stores from £17 to £22, according to size and quality; two-year-olds, £11 to £14 10/-; yearlings, £8 10/- to £9 10/-; good lambs, £3 to £3 10/-; good sheep, £5 5/- to £6 10/-; store pigs, 72/- per cwt., live weight; slips, four to six months old, from 57/6 to £3 5/- each; bonhams (eight to ten weeks old), from 30/- to 45/- each.

LONDON MINING MARKET UNINTERESTING.

FAVOURABLE BUDGET EFFECT.

As was only to be expected, the Stock Exchange was on the tiptoe of expectation as to the Budget proposals yesterday, and the public being also keenly interested, the volume of business passing was extremely small. At the same time the idea generally prevailed that the Chancellor of the Exchequer's statement would be of a favourable character—this was subsequently confirmed—and thus, while there was very little demand, there was no selling to speak of and the tone all round was quite firm. For some time after official hours a big crowd assembled in the street awaiting news, but there were few dealings in progress. In the Mining market, Kaffirs presented an uninteresting appearance, and, for the time being, the Cape seemed to have decided to hold aloof; but, on the other hand, Paris was inclined to lend a little support to a few of its favourites. Thus Central Mining were a good market and went ahead, and Goldfields were better, but Platinum descriptions were dullish. Chartered was again an active market and leaving off at a record high price for recent times. A couple of West Africans strengthened, but Gold Coast Amalgamated were unaffected by the announcement of a final dividend of 1s. per share, making 1s. 6d. for the year, or the same as for the preceding twelve months. Closing prices:—

SOUTH AFRICAN.

M.U. Apl. 20.			
1⅛	Anglo-Amer. Corp.	1⅛-1⅝	
18/6	Anglo-French	18/0-18/6	
3⅛	Brakpan	3⅜-3⅝	
14	Cent. Min'g (£8)	14⅛-14⅝	+ ⅛
10/6	Central W'sh (3/)	9/9-10/0	
2⅛	City Deep	2⅛-2⅜	
22/0	Con. Goldfields	1⅛-1⅛	+ 1/16
14/6	Cons. Main Reef	14/3-14/9	
15/6	Cons. Selec. 10/	15/6-16/0	
2⅝	Crown Mines (10/)	2⅛-2⅜	
21/3	Durban Deep	20/6-21/0	–0/3
11/9	E. Rand Prop.	10/4½-10/10½	–/4½
2⅛	Geduld	3⅛-3⅜	
14/0	Gen. Mining	14/6-15/0	
11/4½	G. M. Investment	11/3-11/9	
7⅛	Government Mines	7⅛-7⅜	
12/0	H.E. Prop	11/9-12/3	
7/9	Hendersons (3/)	7/10½-8/1½	–0/3
42/0	Johan'burg I'vst.	42/3-43/9	
8/0	Kleinfontein	4/6-5/0	
13/3	Knight's	13/0-13/6	
18/6	Langlaagte Est.	18/6-19/0	
3⅛	Meyer & Charlton	3⅛-3⅜	
4⅛	M'dderfontein (10/)	4⅛-4⅜	
1⅛	Modder B (5/)	1⅛-1⅜	
2⅛	Modder Deep (5/)	2⅛-2⅜	
⅞	Modder East	1⅛-1⅜	– ⅛
1⅛	New State Areas	1⅛-1⅜	
6/0	Nigel	5/0-6/0	
7/6	Nourse Mines	7/0-7/6	
3	Rand Mines (5/)	3⅛-3⅜	+ ⅛
18/6	Randfontein	17/6-18/0	–0/6
1⅛	Rob'son D A (1/)	1⅛-1⅜	
1⅛	Robinson Dp. B	1⅛-1⅜	
11/9	Rose Deep	11/6-12/0	
6/6	Sabie (5/-)	6/7½-6/10½	+0/9
⅜	S.A. Gold Trust	⅜-⅝	
28/0	S.A. Towns (10/)	27/3-27/9	–0/6
2⅛	Springs Mines	2⅛-2⅜	
14/0	Sub Nigel	14/0-14/6	–1/1½
3⅛	Trans. and Del. R.	3⅛-3⅜	+ 1/16
3⅛	Trans. Con. L. (10/)	4⅛-4⅜	– 1/16
1⅛	Trans. Devel.	1⅛-1⅜	– 1/16
46/3	Union Corp (12/6)	46/0-46/6	
25/3	Van Ryn	24/0-24/6	
3⅛	Van Ryn Deep	3⅛-3⅜	
23/0	Vereeniging	24/0-24/6	
9/0	Village Deep	8/3-8/9	–0/3
24/6	West Springs	23/9-24/3	
17/0	Wit'ersrand Deep	17/0-18/0	

RUSSIAN.

5/6	Lena Gold	6/4-7/0
6/3	Russo Asiat. Cns.	6/0-6/3
3/0	Russian Mining	3/6-4/6
⅞	Siberian Props	5/0-6/0
1⅛	Spassky	⅛-⅜

RHODESIAN.

M.U. Apl. 20.			
7/9	Bechuanaland Ex.	7/3-7/9	
10/9	Beira Town Sites	10/6-11/6	
5/6	Bwana M'Kubwa	5/6-6/0	
2⅛	Cam and Motor	2⅛-2⅜	+ 1/16
21/0	Chart'd B.S.A.	23/9-24/0	+0/4½
1/6	Falcon	0/9-1/3	
20/0	Gaika Gold	20/0-21/0	
11/9	Globe & Phoenix (5/)	11/0-11/9	–0/3
7/1½	Gold F. Rho. (10/)	6/10½-7/1½	
⅛	Lonely Reef	⅛-⅜	
1⅛	Rezende	1⅛-1⅜	
3/9	R. Broken Hill (5/)	3/9-4/0	+/1½
17/1	Selukwe (2/6)	17/3-17/9	–0/6
1⅛	Shamva Mines	1⅛-1⅜*	
⅞	Sherwood Starr (5/)	⅞-1⅛	
1⅛	Tanganyika	1⅛-1⅜	
43/0	Vic. Falls Ord	2⅛-2⅜	
31/6	do. Pref.	31/3-32/3	
1⅛	Wankie Col. (10/)	1⅛-1⅜*	
3/3	Willoughby	3/3-3/9	
23/9	Zambesia Expl.	24/3-24/9	+0/3

DIAMOND.

1⅛	Angola Diamond	⅞-1⅛	
20/9	Con. D. S. W. A.	20/6-21/0	
11⅛	De Beers Def.	11⅛-11⅜	– 1/16
12⅛	do. Pref.	12⅛-12⅜	
3⅛	Jagersfontein	3⅛-3⅜	
6/6	N. Val. River	⅜-⅝	
6⅛	Premier Pf. (5/-)	6⅛-6⅜	
12/0	West African	12/6-13/0	

AUSTRALIAN.

1⅛	Amal. Zinc	20/6-21/6	
12/0	Associated	11/9-12/3	
25/7½	Broken Hill Prop	25/3-25/9	
2⅛	B. Hill Sth. New	2⅛-3	
1⅛	Electro Zinc Pref	1⅛-1⅜	
18/0	Lake View (10/-)	18/3-18/9	
4⅛	North Broken Hill	5⅛-5⅜	+ ⅛
13/0	Sulphide Ord.	13/0-14/0	
14/0	South Kalgurli	13/3-14/3	
1⅛	Zinc Ord. (10/-)	36/0-37/0	–0/6
3⅛	do. Pref.	3⅛-3⅜	

WEST AFRICAN.

12/3	Ashanti Gold (4/)	12/3-12/9
9/1½	Fanti Cons. (8/).	9/3-9/9
16/6	Gold Coast Amal.	16/3-16/9
3/9	Taquah & Abosso.	3/6-4/0

TIN.

M.U. Apl. 20.			
16/9	Anglo-Con. (10/-)	17/6-18/0	
3⅞	Aramayo Mines	3⅞-4	
6/3	Bauchi Ord. (10/)	6/0-6/6	
11/0	do. Pref. (10/)	11/0-11/6	
9/9	Bisichi	10/0-10/6	
2⅛	Gopeng	2⅛-2⅜*	
1⅛	Ipoh	33/6-34/6	
18/9	Kaduna Synd (5/).	18/3-19/3	
2⅛	Kamunting	2⅛-2⅜	– 1/16
1⅛	Kramat Pulai	1⅛-1⅜	+ 1/16
3⅛	Malayan T.D.	3⅛-3⅜	
14/9	Mongu	15/6-16/0	
1	Naraguta	1-1⅛	
10/0	Pahang (5/-)	10/0-10/6	
24/0	Rambutan	1⅛-1⅜*	
2⅛	Renong	2⅛-2⅜	+ 1/16
14/7½	Ropp (4/ Shs)	14/3-14/9	–1/1½
4⅛	Siamese	4⅛-4⅜	– 1/16
12/3	South Bukeru	11/9-12/9	
34/0	Tavoy	34/6-35/6	
3⅛	Tronoh	3⅛-3⅜	

COPPER.

⅜	Arizona (5/-)	⅜-⅝
5/0	Mount Elliott (£5)	⅞-1⅛
8/0	Mount Morgan	7/3-8/3
20/7½	Mount Lyell	21/0-22/0
1⅛	Namaqua	1⅛-1⅜
40⅛	Rio Tinto (£5)	41⅛-41⅝
8/3	S. American (2/).	8/9-9/3

MISCELLANEOUS.

2/6	Bingo Pref.	⅛-¼	
—	Brit. Platinum	[illegible]	
13/7½	Burma Corp.	13/9-14/0	
7/6	Champion Reef	7/6-8/0	
1⅛	Chosen Synd "A"	1⅛-1⅜	
—	Colombian Props	19/6-20/6	
2/6	Corderoy Synd.	2/3-2/9	
2⅛	Huronian Belt	2⅛-2⅜	
8/6	Keeley Silver	7/9-8/3	–0/3
6/3	Kirkland Lake	5/6-5/9	
3⅛	Mexico Mines	3⅛-3⅜	– ⅛
3⅛	Minerals Separ't'n	4⅛-4⅜	
11/6	Min. Crp. of Can.	11/3-11/9	
12/9	Mysore (10/-)	13/6-14/6	
8/0	Nat. Min. (f.p.)	8/3-8/6	
8/1½	Nundydroog	7/9-8/0	–0/6
14/4½	Ooregum	14/3-15/3	
7/0	Oroville	7/6-8/6	+1/0
6/3	Porcupine Gold	6/6-7/6	
17/6	St. John Del Rey.	17/3-18/3	
24/9	San Francisco (10/)	28/0-29/6	
9/9	Santa Gertrudis	10/6-11/0	
—	S. Amer. G. Areas	⅛-⅜	
4/9	Vipond	4/6-4/9	–/1½
1⅛	Waihi Gold	1⅛-1⅜	

* Ex. Dividend. † Ex. Rights

DEALINGS IN LONDON MARKET.

The following dealings among active stocks and shares were "marked" in London yesterday:—

Consols—57 1/16, 6 15/16, ⅞, 7⅛, 6 15/16, ⅞, 7⅛, 1/16, 7, 6⅞. **5 p.c. War Loan** (x.d.)—100⅛, 3/16, 3/16, ⅛, ¼, *2⅛, 100 1/16, 1/16, ⅛, *2⅛, *⅛, 100 1/16, 3/16, *2⅛, *⅛, 100 1/16, ⅛, *2⅛, 100 3/16, *2⅛, *⅛, 100 3/16. **Funding Loan**—88⅛, ⅛, ⅛, 3/16, ⅛, ⅛. **Conversion Loan 3½ p.c.**—77 3/16, 3/16, 3/16, ⅛, ¼, 3/16, ⅛, *⅛, 3/16, ⅛, ⅛, 3/16. **Australia 5 p.c. Stock**—102, 1⅛, ⅛, ⅛. **Aerated Bread**—28/4½, 8/-. **Amalgamated Press**—44/9, *3d., 7½d., 6d., 3d. **Anglo-Dutch Rubber**—49/1½, 6d., 4½d., 6d. **Assoc. Cement**—14/4½, 0½d., 14/-. **Assoc. Newspapers Def.**—6 11/16, ⅝, ⅝, 11/16, ⅝. **Beecham Estates Pref.**—20/6, 10½d., 3d. **Bovril Def.**—44/-, 9d., 3d., 7½d., 4/-, 3d. **Brazilian Traction** (x.d.)—33⅝, ½, ½, ½. **British-American Tobacco**—117/9, 18/-, 17/6, 9d., 17/-, 18/-, 17/-, 7½d., 10½d. **British Oil and Cake** (x.d.)—23/-, 2/10½, 3/-, 1½d., 3d., 3/-. **Bryant and May**—55/6, 6/3, 5/9, 6/-. **Buenos Ayres Great Southern**—85½, 6, 5½, ½, ½, 6, 5½, ½, ½, 5/16. **Calico Printers**—37/6, 8/-, *7/-, 4½d., 9½d. **Canadian Pacific**—148⅛, 7½, 8½, ½, 7½, 8½. **Central Argentine Cons.**—71⅛, 2⅛, 1⅛, ⅛, ½, 2. **Coats**—63/6, 2/9, 3/9, 3/-, 6d., 3/-, 9d. **Courtaulds**—98/6, 9d., 4½d., 6d., 9d., 3d., 4½d., 10½d., 9/-, 3d., 8/8½, 9/3, 8/10½, 4½d., 9/3, 1½d., 8/-; **do. Pref.**—19/4½, 8½d., 6d., 7½d., 4½d., 8½d., 9d., *3d., 6½d., *4½d. **Cunard Ord.**—17/6, 9d., 6d., 4½d., 10½d., 9d.; **do. Debs.**—102½, ½. **Daily Mail Trust Debs.**—110, *8. **Daily Mirror Ord.**—7⅛, 5/16. **Dunlop Ord.**—15/4½, 3d., 5½d., 15/-, 6d., 3½d., *14/9, 15/6, 2½d., 0½d., 3½d., *5½d., 6d., *0½d., *14/9; **do. "C" Pref.**—22/9, 10½d., 6d., 7½d., 9d., 6d., 9d.; **do. Debs.**—110, 10, 9½, 10. **English Sewing Cotton**—65/6, 5/-. **Fine Cotton Spinners**—64/10½, 5/3, *5/-, 4½d., 3d., 4/9, 5/4½, 4/9½, 5/1½, 4/10½, 5/3, 4/6, 7½d., 9d., 6d., 9d., 10½d., *6d.; **General Electric Ord.**—23/-, 2/7½, 9d., 10½d.; **do. Debs.**—104½, 4, 3½. **German 7 p.c. External Loan**—97½, ½, 8⅛, 8, 7⅛, 8½, ½, ½, 7½, 8 5/16, ½, ½, ½, 5/16. **Grand Trunk Pacific 4 p.c. Debs.**—38½, ½, ½, 8½, 8, 8. **Great Western Rail.**—95⅛, ½, ½, ½, 6⅛, 5½, 6⅛; **do. 5 p.c. Pref.**—99⅛, ½. **Guinness Ord.**—635. **Greek 7 p.c. Refugee Loan**—91⅛, ½, ½, ½, ½, ½, *90⅛, 1⅛. **Harland and Wolff Pref.**—14/10½, 9d., 6d., 7½d., 9½d., 15/-, 1½d., 3d. **Hudson's Bay Ord.**—98/9, 101/-, 100/-, 98/9, 100/-, 7½d. **Hungarian 7½ p.c. 1924**—92⅛, ½, ½, ½, ½. **Imperial Tobacco**—98/6, 8/-, 10½d., 6d., 9d., 9/-, 8/4½, 7½d., 9/1½, 8/1½, 4½d., 7½d., 10½d., 9/-, 1½d.; **do. Canada**—30/3, ½d., 29/7½, 30/1½, 30/-, 3d. **Lever 7 p.c. Pref.**—21/6, 6d., 3d., 3d., 7½d., 5½d., 2d., ½d., 4½d., 1½d., *1/-, 4½d., 5½d., 7½d., *3d. **Lever 8 p.c. Pref.**—21/0½, 3d., 1/-, 1½d., 2½d. **Lever 7 p.c. Debentures**—105, 4½, 5½, *4, ½. **Lipton Ord.**—20/-, 19/10½. **Lister Ord.**—30/3, 30/- 4½d., 9d., 6d., 7½d., 1/-, 30/3½. **London, Mid. and Scottish Ord.**—89½, ½, ½, ½, ½, 9, ½, *9, 8⅛, ½, ½, ½, ½. **London and N.E. Pref.-Ord.**—67½, 7⅛, ½, ½, ½, 8, *7, 8½, ½, 7½, ½, 8. **London and N.E. Def.-Ord.**—25⅛, ½, ½, ½, ½, *5, ½, ½, ½, ½. **Lyons (J.) and Co. Ord.**—96/10½, 8/1½, 6/10½. **Marconi Ord.**—32/6, 3/1½, 2/10½, 9d., 3/3, 2/3, 3/1½. **Marconi New Ord. (17/6 paid)**—22/6, 3d.; **do. Marine**—21/3, 9d.; **do. Canada**—5/1½. **Maypole Def.**—6/1½, 2½d., 3d., 1½d., 6/-, 2½d., 4½d., ½d., 2½d., 6/-, 3½d., 5½d., 6d., 1½d. **Metropolitan Rail**—77½, 7, ½, ½, ½, ½, ½, ½. **Metropolitan District**—49½, ½. **Niger 8 p.c. Pref.**—20/10, 6d., 1½d., 3d., 20/10½, 1/-, 3d. **Nobel Indus.**—26/4½, 9d., 3d., *6/-; **do. Pref.**—21/7½, 4½d. **Parent Def.**—42/3, 3/1½, *40/-, 3/6, 1½d., 6d. **Peruvian Corp. Pref.**—31⅛, 1, 30½, *1, ½, ½, ½, ½. **Phillips, Godfrey, Ord.**—33/9, 4/9, 3/3, 6/3, 4/6, 3/9, 3d. **P. and O. 5 p.c. Debs.**—100, 99½. **Radio Corp. Pref.**—10 5/16. **Rubber Trust**—35/-, 3d., 5/-, 4/7½, 5/1½, 4/10½, 5/1½. **Selfridge Pref.**—25/9, 3d., 6d., 4½d. **Smithfield and Argentine**—14/6, 15/1½, 3d., 14/6, 9d., 15/-, 3d. **Southern Rail Pref.-Ord.**—77½, 80½, ½, 79½, *80, ½; **do. Def.-Ord.**—40½, ½, ½, ½, *⅛, ½, ½, ½. **Sudan Plantations**—7⅛, 11/16, 23-64. **"Sunday Pictorial" Ord.**—89/9, 9/6, 90/-, 89/4½, 90/-, 7½d., 89/6, 90/-. **Swedish Match "B"**—10 11/16, 11 1/16, 10 11/16, 11 1/16, 1/16. **Underground Income Bonds**—97½, 7, ½, ½, 6½. **Union Cold Storage 6 p.c. Pref.**—21/1½, 1/-, 2½d., 3d. **United Dairies**—37/4½, 6d., 6/10½, 7/-, 3d., 6d., *6/3, 7½d. **United of Havana Rail**—95, 4½, ½, 5½. **United Tobacco**—92/4½, 3d., 1/9, 6d., 2/1½, 3d., *4½d. **Vickers**—9/-, *8/9, 9/1½, 8/11½, 9/1½, 9/-, 8/10½, 9d., 9/-. **Watney, Combe Def.**—256, 8, 6, 7½, 4, 60. **Westminster Bank**—18 11/16, ½, ½, 11/16, ½, £18 16/-, 18⅛, 11/16. **Workman, Clark Debs.**—21½.

(*Exceptional bargain at special price.)

MINES.

Akim—16/3, 16/-, 1½d. **Anglo-American Corp.**—25/3, 4/7½, 10½d., 5/4½, 1½d., 5/-. **Brakpan**—72/3, 3/9, 1½d., 2/9½, 4/4½, 3/5½, *4/4½, 2/3. **British South Africa (Chartered)**—23/7½, 3d., 6d., 5½d., 6½d., 7½d., 9d., *10½d., 9d., 4½d., 9½d., 9d. **Cam and Motor**—57/2½, 6/6½, 10½d., 5/-, 6/3, 5/7½, 7/6, 6/6½. **Central Mining**—14⅛, *⅛, 11/16, *15, 14 11/16, ½, ½. **City Deep**—53/9, *4/8½, 5/-, 4/9, 6/3, 4/8½, 5/-, 3½d., 3d., 4/4½, 6/1½, 5/11½. **Consol. Diamond Mines S.W. Africa**—20/9, 6d., 7½d., 9d. **Consol. Gold Fields**—24/10½, 8½d., 3/9, 4/3, 8½d., 5/-, 4/4½, 5/3, *5/-, 4/4½, 6/1½, 5/11½. **Consol. Main Reef**—14/7½, 4½d., 3d. **Consol. Mines Selection**—15/10½, 16/-. **Crown Mines**—*56/6½, 7/2½, 6d., 6/3, 7/3. **East Rand Prop.**—10/6, 4½d., 9d., 6d., 7½d., 6d. **Geduld**—65/-, *7½d., 3½d., 7½d., 3½d. **General Mining**—14/6, 9½d., 10½d., 6d. **Government Areas**—7 13/16, 39-64, 13/16. **Johannesburg Invest.**—43/4½, 1½d., 3d., 7½d., 9d., 6d., 10½d., 6d. **Langlaagte**—18/7½, 19/-, 18/10½. **Modderfontein B (5/- shares)**—25/-, 4/6, 4½d. **Modderfontein Deep (5/- shares)**—45/7½, 5/-. **Modderfontein East**—14/-, 12/10½. **Mount Lyell**—20/9, 1/-, 20/9. **New Kleinfontein**—*4/-, 6d., 4/-, 9d. **New Modderfontein**—88/1½, 10½d., 9d., 7/6, 8/1½, 7/6, 9/-, 7/10½, 8/9. **New State Areas**—37/6, 6/10½, 8½d. **Rand Mines**—66/3, *5/7½, 6/3, 5/9, *4½d., 7/6, 6/6½. **Randfontein Estates**—*17/1½, 18/-, 17/10½, *3d., *1½d. **Robinson Deep B**—36/10½. **Ropp Tin**—14/6, 7½d. **Rose Deep**—*11/3, 9d., 11/-. **Selukwe Gold**—17/4½, 6d., 9d., 7½d., 8½d., 18/-, 17/7½, 9d. **South American Copper**—9/1½, 9/-, 8/9, 10½d. **Springs**—51/10½, *6½d., 2/9, 1/6½, *2/9, 1/3, 50/11½. **Tanganyika**—28/1½, 3½d., 9d., 7½d., 1½d., 8/-. **Union Corporation**—48/4½, 7/9, 8/-, 4½d., *1½d., 3d. **Van Ryn**—24/-. **Van Ryn Deep**—71/3, 10½d., 6½d. **Village Deep**—8/6, 9d., 10½d., 6d. **West Springs**—24/3, 4½d., 0½d., 4/-, 1½d. **Zinc Corp.**—36/9, 6/-, 6d., 1½d., 4½d., 6d.

OILS.

Anglo-American Ord.—5⅛, 23-64, 5/16. **Anglo-Ecuadorian**—38/1½. **Anglo-Persian Ord.**—65/-, 3d.; **do. 8 p.c. Pref.**—25/3, 5/-, 6d. **British Controlled Com.**—20/6, 3½d., 7½d., 9d., 6d., 10½d., 7½d., 3d., 1/3, 1/-, 20/4½, 1/6, 20/9, 6d., 1/7½, 20/8½, 1/4½, 20/6, 1/7½, 6d., 2½d., 5½d., 2/1½, 1/7½, 2/3, 1½d., 1/10½, 2/4½; **do. Pref.**—20/-, 1½d., 6d., 4½d., 3d., 10½d., 1/1½, 20/5½, 6d., 9d., 1/3, 1/-, 20/7½, 3½d., 1/1½, 20/9, 10½d., 6d., 2/-, 1/6, 7½d., 4½d., 2/1½, 1/9, 20/9, 1/1½, 9½d. **Burmah**—5⅛, ½, ½, 7-64, ½. **Kern River** (x.d.)—14/6, 7½d., 4½d., *4½d. **Lobitos**—6⅛, ½. **Mexican Eagle Ord.**—17/1½, 17/-, 3½d., 3d., 17/-, 3d.; **do. 7 p.c. 1st Pref.**—14/9, 9½d., 9d. **Phœnix Oil**—20/-, 19/9, 20/1½, 20/-, 19/9, 11½d., 7½d. **Royal Dutch**—30⅛, ½, ½, 1⅛, ½, ½, 1⅛, 30⅞. **Shell**—86/3, 5/7½, 6/6½, 5/7½, *5/-, 7/6, 6/3, 7/7½, 6/10½, *3d., 7/0½, 9d., 6/6½, 10½d. **Trinidad Leaseholds**—42/6, 2½d., 1/3. **V.O.C. Holdings**—51/3, 50/3½, 7½d., 1/3, 2/6, 1/10½, 2/2½, 50/11½, 1/9, 2/6; **do. Pref.**—47/6, 8/1½, 7/9½.

(*Exceptional bargain at special price.)

LONDON METALS MARKET

RISE IN TIN.

TIN—Market advanced in face of good buying orders and reserve of sellers, and, though unsettled at times, closed 40/- to 42/6 per ton dearer, as compared with the final of Monday last. Cash quoted £245 2/6 to £246 5/-, three months £248 5/- to £248 7/6; settlement price £245 5/-. Sales, 750 tons: cash sold £245 to £246 15/-, and £246 5/-, three months £247 to £248 and £247 15/-, and finally £248 5/-. COPPER—This market was without material change, and business progressed with fair freedom. Cash quoted £61 7/6 to £61 10/-, three months £62 7/6 to £62 10/-; settlement price £61 7/6. Sales, 2,000 tons: cash sold £61 5/- to £61 6/3, near dates £61 5/- to £61 7/6, three months £62 2/6 to £62 and tons; £62 7/6. Electro £64 15/- to £65. B.S. £63 15/- to £65. E.S. £61; wire bars £65. LEAD—Market easier. Sales, 1,200 tons: soft foreign pig May sold £33 5/-, June £33, July £32 15/- to £32 12/6 and £32 13/9, August £32 12/6; settlement price £33 2/6. English quoted £34 10/-. SPELTER—Market steady. Sales, 1,700 tons: April £34 12/6, May £34 5/-, June £33 13/9 to £33 18/9, July £33 1/3 to £33 12/6; settlement price £34 12/- per ton. TIN PLATES

THE MONEY MARKET.

ACTIVE DEMAND FOR LOANS.

Fears of recourse to the Bank of England for assistance, owing to the active demand for money, were prevalent yesterday. This measure, however, was avoided, though from 4 to 5 per cent. was charged for call money. Weekly fixtures continued at 3¾ per cent. There was a distinctly firmer tone in discounts, owing to the position of money. Fine three months' bills were quoted 4½ to 4 9/16 per cent., though most business was done at the higher figure. Four months' paper was called 4 9/16 to 4⅝ per cent. and six months' 4½ to 4⅝ per cent.

Bank Rate Discount (changed March 5, 1925), 5%.

60 days (fine)	4⅝ 4¾%	Trade	5½	5¾%
3 months	4⅝%			5⅞%
4 months	4⅝%		5½	6%
6 months	4⅝ 4¾%		5½	4%

Loans to brokers day-to-day 5½ 4%
for a week 4½ 3¾%
Deposit allowance: Banks at call 3%
Discount houses at call 3%
at notice 3¼%

Gold was 3d. per oz. higher at 86s. Silver rose ⅛d. per oz. to 31⅛d. for both spot and forward delivery.

Fresh strength developed in the sterling dollar rate when it became definitely known that this country is virtually to revert to the gold standard immediately. Business was reported up to 4.84, and the latest quotation of 4.83⅞ showed a further improvement of fully 2¼ cents. The Montreal Exchange rose to the same figure. European currencies were mostly cheaper again in sympathy, an exception being a slight improvement in French francs, the rate for which declined to 92.65. Swiss francs were noticeably cheaper. The currencies of Italy, Germany, Austria, Poland, Holland, Denmark and Sweden further depreciated, the Dutch rate rising to nearly 12.06, making the British pound worth about 19s. 11d. in Holland. Greek drachma reacted after their recent improvement.

—	April 28. Highest and Lowest.		April 27 Closing Rates.		Par Rate
Amsterdam	12.09	12.05¾	12.09	12.08¾	12.10
B. Ayres	43½	43¾	43⅝	43¾	47.58
Barcelona	33.64	33.67	33.64	33.67	25.22
Berlin	20.24	20.32	20.23	20.26	20.40
Brussels	95.15	95.40	95.25	95.30	25.22½
Calcutta	1 5⅞		1 5⅞		2 0
Copenhagen	26.00	26.06	26.02	26.05	18.15
Finland	191½	192¼	191	191½	25.22½
Greece	252	258	251	254	25.22½
Italy	117.75	117.90	117.80	117.85	25.22½
Kobe (p.yn.)	1/8⅞		1/8⅞		24.58d.
Madrid	33.63	33.66	33.64	33.66	25.22½
Montreal	4.82	4.83⅞	4.81¾	4.81⅞	4.86
Montevideo	46⅞		47⅛		51d
New York	4.81¾	4.84	4.81¾	4.81⅞	4.86
Oslo	29.66	29.70	29.63	29.68	18.15
Paris	92.50	92.90	92.70	92.80	25.22
Poland	25.05	25.15	25.00	25.20	25.22½
Rio de Jan.	5½	5⅝	5⅜	5⅝	16d.
Shanghai	3/0½		3/0½		—
Singapore	2/4⅛		2/4⅛		2/4⅛
Stockholm	17.87	17.95	17.86	17.89	18.16
Switzerland	24.85	24.94	24.84	24.87	25.22
Vienna	34.25	34.35	34.25	34.35	34.58*

*Sch. to £.

DIVIDENDS AND REPORTS.

MAGUIRE AND GATCHELL, LTD.—Preference Shares 5 per cent. per annum, Ordinary Shares 6 per cent. per annum, free of income tax, final dividend to 28th February, 1925. Reserve £19,000. Carried forward to credit of next account £3,446.

ANDREW KNOWLES—Dividend of 6 per cent. actual, less tax, making 8 per cent. for the year.

ANGOSTURA BITTERS—Dividend of 3 per cent., free of Trinidad income tax, in respect of year to September 30, 1925.

ASBESTOS CORPORATION OF CANADA—Dividend of 1 per cent. on Common Stock.

ARDING AND HOBBS.—Dividend of 2½ per cent. on Ordinary.

BAMBRAKELLY CEYLON TEA AND RUBBER.—Final dividend for the year ended December 31, 1924, of 12 per cent., making 18 per cent. for the year, less tax.

BHUBRIGHAT TEA COMPANY—Net profit, £9,681; final dividend, 15 per cent., making 25 per cent. for the year, less tax; general reserve, £1,000; income tax reserve, £2,500; carry forward, £165; total general reserve, £13,000; total forward, £3,303.

CARLTON MAIN COLLIERY.—Final dividend of 5 per cent., free of tax, making 10 per cent. for the year, free of tax.

COMMERCIAL UNION ASSURANCE.—Dividend of 7/3 per share, free of tax, making 14/- per share, free of tax, for the year 1924.

GEORGE GOODMAN—Final dividend on Ordinary Shares at the rate of 17½ per cent. per annum, making 12½ per cent.

HARRISONS AND CROSFIELD.—Interim dividend of 10 per cent., actual, subject to tax, in respect of the financial year ending June 30, 1925, on the Def. Ord. Shares and the Management Shares.

KADUNA PROSPECTORS.—Final dividend of 20 per cent., less tax, making 30 per cent. for the year.

PEASE AND PARTNERS.—Pease and Partners, Ltd., have announced that they do not feel justified in recommending the payment of any further dividend in respect of the year to March 31st last, beyond the interim dividend of 1½ per cent., which has already been declared.

ROYAL SOVEREIGN PENCIL.—Dividend for the year 1924 at the rate of 5 per cent. per annum on Ord. Shares.

SUNGEI BULOH RUBBER.—Dividend of 15 per cent., less tax.

SAMPANG JAVA RUBBER.—Dividend of 5 per cent., less tax.

STANLEY BROTHERS.—Dividend of 7½ per cent., tax free.

SUNGEI REYLA RUBBER—Dividend at rate of 3½ per cent., less tax.

SINGAPORE UNITED RUBBER—Interim dividend of 5 per cent. actual, less tax, in respect of the year ending 30th June, 1925.

TENOM BORNEO RUBBER.—Final dividend of 2.3d. per share, free of tax, making for the year 7½ per cent., less tax.

TRIUMPH CYCLE COMPANY.—Dividend at the rate of 6½ per cent. per annum on the Preference Shares (less income tax) for six months, and an interim dividend of 2½ per cent. on the Ordinary Shares (free of income tax).

WHITE HORSE DISTILLERS.—Final dividend of 12½ per cent., free of tax, making with the interim dividend 17½ per cent. for the 14 months ended 31st March last (first year).

WILSON'S BREWERY—Dividend of 6 per cent. actual, less tax, and bonus of 5 per cent. actual, less tax, making 15 per cent. for year. £31,879 allocated, £63,378 forward.

WILLIAM McILROY.—Dividend for six months at the rate of 30 per cent. on Ord.

GLASGOW IRON AND STEEL.—Some time will elapse before blackshot prices, now decontrolled, become stabilised. Some members offer gauges under ¾ to 1 inch at 5/- to 7/6 under recent minimum of £11 per ton. Less might be accepted. Ship-plates £9 per ton, sections £8 7/6 for home.

There is a big gulf between the man working in the laboratory and the business man, and there should be somebody between.—Mr. A. A. Somerville, M.P.

COMPANY MEETINGS.

THE OCEAN ACCIDENT AND GUARANTEE CORPORATION, LIMITED

The fifty-fourth annual general meeting of this company was held at the offices of the Corporation, Adelaide House, King William street, London, E.C., yesterday, Mr. E. Roger Owen (Chairman of the Corporation) presiding.

The Secretary (Mr. Christmas Evans) having read the notice convening the meeting and the report of the auditors,

The Chairman said:—Gentlemen, I have much pleasure in presenting to you the report and the accounts for the year 1924. The assets stand at £8,501,591—an increase of £452,686. The revenue for the year amounted to £6,494,797—an increase of £416,414. The premium income, after deduction of reinsurance and bonus to assured, exceeded, for the first time, £6,000,000, the figure being £6,228,355—an increase of £450,764 over that of 1923.

The claims paid, including provision for all outstanding losses, amounted to £3,548,502, representing 56.9 per cent. of premiums written, and 59.4 per cent. of the premiums earned, during the year, as compared with 58.7 per cent. of the premiums written and 59.4 per cent. of the premiums earned during the year 1923.

Commission to agents and expenses of management (exclusive of taxes) accounted for £2,100,070, being 33.7 per cent. of the premium income, against £1,995,578—34.5 per cent.—in 1923.

In taxes we paid £279,470—equal to 4.5 per cent. of our premium income.

In the last five years the Corporation has paid in taxes nearly £1,500,000, or 5.2 per cent. of the total premium income for that period.

As I have had occasion to point out in previous years, this is an extremely heavy burden, and I know you will agree with me when I express the hope that some reduction may be secured in the near future. In the meantime, taxation constitutes a very onerous charge upon our business.

The claim ratio is still somewhat high. This is due almost entirely to continued adverse experience of workmen's compensation insurance in the United States. Last year I drew attention to the fact that the rates for this class of business were inadequate, but that there was a prospect of securing some improvement in this direction in the future. In the meantime a number of increases in the rates charged in the various States have been put into operation, and this should have some beneficial effect upon our business in this department in the year 1925. The extent, however, to which these increases may be expected to lower the claim ratio in any given year is doubtful. We find that calculations in this connection, however carefully elaborated, do not always produce the anticipated results in actual practice.

In past years I have stated that the question of expenses was engaging our careful consideration, and that endeavours were being made to reduce the ratio. I am glad to be able to report a further reduction from 34.5 per cent. in 1923 to 33.7 per cent. in 1924. During the past two years there has been a reduction of 2½ per cent. These figures are exclusive of taxes. This is a considerable decrease, and I am afraid it will not be an easy matter further to reduce the ratio while maintaining, as we fully intend to maintain, our world-wide organisation at the high standard of efficiency which we have set for ourselves. The matter, however, is still engaging our attention. It is not profitable to speculate upon the future, but I can assure you that our organisation is better than ever, and can be depended upon to reap the best results obtainable under prevailing conditions at home and abroad. I have pleasure in moving the adoption of the report and the accounts.

The Right Hon. the Earl of Dunmore, V.C., D.S.O., seconded the motion, which was agreed to unanimously, and the usual formal business having been transacted, the proceedings terminated.

MILLAR AND BEATTY, LIMITED.

A PROSPEROUS YEAR.

The annual general meeting of Millar and Beatty was held in the boardroom, 14 Grafton street, Dublin, on the 27th inst. Mr. Lewis H. S. Beatty, Chairman and Managing Director, presided. Also present:—Messrs. F. Lamb, H. Johnston, G. H. Finlay, J. Robinson, directors; J. W. Ryan, secretary, and Messrs. Charles Gamble, D. Gillespie, J. Hamerton, W. Bryan, A. Wright, J. L. Beatty. The directors' report and statement of accounts for the year to 31st January were read and adopted. The payment of a dividend of 5 p.c. on the preference shares was confirmed, and it was decided to declare a dividend of 10 p.c. on the ordinary shares, place £1,000 to general reserve, and carry forward £2,148 2s. 3d. to next account.

The Chairman pointed out that they had had a record year and had made an excellent start for the new year, and as the firm are the largest manufacturers of furniture and upholstered goods of any retail firm in Ireland, they are in an unique position to deal with the new tariff on furniture, having large and well-equipped cabinet and upholstery factories. The Chairman stated that for a number of years past the firm had practically manufactured all their bedding and nearly all the upholstered goods they sold, and also a large quantity of furniture. It was now the intention of the firm to develop and, if necessary, enlarge their cabinet and upholstery factories, providing, of course, that sufficient competent men could be obtained. The Chairman mentioned that his only objection to the new Budget was, that the iniquitous corporation tax was not discontinued altogether, and sincerely hoped that by this time next year the Finance Minister will realise what a great benefit and encouragement it would be to Irish manufacturers to have this tax discontinued altogether.

RESIGNATIONS FROM PORCUPINE GOLD FIELDS BOARD.

We are officially informed that the representatives of the new Consolidated Gold Fields, Ltd., and the National Mining Corporation, Ltd., have resigned their seats on the board of the Porcupine Gold Fields Development and Finance Corporation, Ltd.

FREE STATE REVENUE.

The following are the receipts into and issues out of the Exchequer between the 1st April, 1925, and the 25th April, 1925:—

REVENUE AND OTHER RECEIPTS.	Total receipts into the Exchequer from April 1, 1925, to April 25, 1925	April 1, 1924, to April 26, 1924.
Revenue.	£	£
Customs	439,000	444,000
Excise	390,000	405,000
Motor Vehicle Duties	36,000	48,000
Estate, etc., Duties	38,000	39,000
Stamps	18,000	19,000
Property and Income Tax (including Super Tax and Mineral Rights Duty)	842,000	556,000
Corporation Profits Tax	6,000	17,000
Excess Profits Tax	—	2,000
Post Office	—	—
Miscellaneous—		
Receipts on account of Land Purchase Annuities and Sundry Loans	50,088	53,247
Other Receipts	410,752	322,017
Total Revenue	1,929,840	1,905,264
Other Receipts.		
Money raised by Creation of Debt—		
By Savings Certificates	30,000	15,000
Ways and Means Advances—By Public Departments	—	58,000
Total Receipts	1,959,840	1,978,264
Balance in Exchequer on April 1, 1925, and April 1, 1924	1,681,192	3,394,512
Total	3,641,032	5,372,776

EXPENDITURE AND OTHER ISSUES.	Total Issues out of the Exchequer to meet payments from April 1, 1925, to April 25, 1925.	April 1, 1924, to April 26, 1924.
Expenditure.	£	£
Central Fund Services	18,872	21,085
Supply Services	—	—
Total Expenditure	18,872	21,085
Other Issues.		
Temporary Advances—Under the Unemployment Insurance Acts	40,000	10,000
Savings Certificates paid off	—	—
Irish Free State Bills paid off.	—	669,000
Ways and Means Advances Repaid—Public Departments	—	29,000
Total Issues	58,872	729,085
Balance in Exchequer on April 25, 1925, and April 26, 1924	3,582,160	4,643,691
Total	3,641,032	5,372,776

BRITISH REVENUE.

RECEIPTS.

	April 1 to April 25, 1925.
	£
Customs	6,328,000
Excise	8,432,000
Motor Vehicle Duties	1,507,000
Estate, etc., Duties	4,560,000
Stamps	910,000
Land Tax, etc.	50,000
Income Tax	22,255,000
Super-Tax	7,280,000
Excess Profits Duty	—
Corporation Profits Tax	1,180,000
Post Office	2,900,000
Crown Lands	100,000
Interest on Loans	2,327,511
Miscellaneous.	
Ordinary Receipts	1,017,092
Special Receipts	5,004,502
Total	63,849,105

EXPENDITURE.

	April 1 to April 25, 1925.
	£
National Debt Services	35,268,040
Road Fund	461,044
Payments to Local Taxation	—
Payments to Northern Ireland	116,501
Land Settlement	26,504
Other Consolidated Fund Services	237,733
Supply Services	23,850,000
Total	59,959,822

THE CHURCH OF IRELAND.

APPOINTMENTS AT EASTER VESTRIES.

CARRICKMINES, TULLOW.—Churchwardens—W. Power Steele and W. J. Ferguson. Select Vestry—C. H. Darley, A. D. Delap, Colonel E. J. R. Ewatt, P. J. C. Jones, A. Marrable, R. D. Ormsby, C. St. G. Orpen, Mrs. C. St. G. Orpen, R. Caulfield Orpen, A. B. Perrin, D. M. Steen, and W. Usher. Hon. Secretary—A. B. Perrin. Hon. Treasurer—R. Caulfield Orpen.

DUBLIN, ST. THOMAS AND ST. BARNABAS.—Churchwardens—St. Thomas's—E. W. Purdon and G. Emerson. St. Barnabas's—E. Simpson and S. Alford. Select Vestry—Messrs. Richard Duggan, G. Wilson, W. Sandes, H. A. Reid, C. L. Morgan, G. E. Kendrick, J. R. Magill, H. R. Gayton, W. Wilson, J. Purr, G. A. Vincent, and H. Hiles. Hon. Treasurers—St. Thomas's—E. W. Purdon. St. Barnabas's—G. A. Vincent. Hon. Secretary—H. A. Reid.

PORTARLINGTON.—Churchwardens—Messrs. S. John Braddell and George Mathews. Select Vestry—Messrs. J. H. Brooks, J. F. Cole, E. Coe, F. C. Fisher, C. E. Gilpin, C. C. Johnston, A. H. Jackson, J. M'Bryde, A. Molloy, A. A. Odlum, the Rev. W. H. Powell, and F. Ridgeway. Hon. Secretary—The Rev. F. W. St. J. Tamplin. Hon. Treasurer—Mr. J. H. Brooks. Hon. Auditor—Mr. Algernon A. Odlum.

MONKSTOWN.—Churchwardens—W. F. Wells and Captain F. E. Pim. Select Vestry—Dr. W. E. Adeney, Dr. R. de Courcy Wheeler, Miss E. Drury, Captain F. T. Verschoyle, W. Tatlow, Arthur A. Greene, Miss M. C. Kough, W. R. Twigg, C. C. Scott, Dr. K. C. Bailey, C. Blair White, and E. Kidd Alexander.

HEYNSTOWN AND KILLINCOOLE (ARMAGH). Heynstown.—Churchwardens—T. Rooney and Captain George Holmes. Select Vestry—Mrs. Pyke-Fortescue, Major Pyke-Fortescue, Colonel Guinness, Mrs. Russell, Messrs. T. Rooney (junior), A. Skuce, C. H. Cooper, W. Sansom, W. H. Sansom, W. Quinn, and J. J. Russell. Hon. Secretary and Treasurer—Major Pyke-Fortescue. Killincoole (Louth U.).—Churchwardens—Cecil R. Bell and Colonel Booth. Select Vestry—Major Knaggs, Mrs. Booth, Mrs. Knaggs, Mrs. Doran, Messrs. J. W. Overend, J. M. Bolton, J. Doran, and W. Fleming. Hon. Treasurer—John M. Bolton. Hon. Secretary—The Rev. F. P. Dudley-Janns.

KILDARE.—Churchwardens—J. C. Gibson and S. Bratton. Select Vestry—Major Medlicott, F. W. Strath, G. L. Cooke, G. W. Graham, J. Hutchinson, G. Allen, J. Hanley, J. E. Dunne, W. Palman, and M. Hanbridge. Hon. Secretary and Treasurer, S. Bratton.

DUBLIN, SANDFORD.—Churchwardens—S. Gordon and S. H. G. Fleming. Vestry—W. S. Rawkins, S. G. Young, E. H. Hill, Wyber Smyth, H. R. Maynard, Mrs. Chetwode Crawley, W. G. Armstrong, G. R. Grice, J. Hawkins, C. W. Keely, A. R. Pyper, and R. Knaggs Craig. Hon. Secretary, G. R. Grice.

I am not sure that in the future London may not disappear. I hope it will.—Mr. Bernard Shaw.

Divorce is rapidly becoming a relief for the guilty instead of a remedy for the innocent.—Mr. Justice Swift.

The maintenance of financial equilibrium, without which every hearth would be threatened with ruin, is essential in our eyes.—M. Painlevé.

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500 STORE CATTLE,
AT 50 PRUSSIA STREET, DUBLIN
On TO-MORROW (THURSDAY),
Commencing at 11 o'clock,
Included in above are 40 Hereford Cross Heifers, 1-2 years.

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SALE OF
VERY DESIRABLE RESIDENTIAL PROPERTY
(Within 6 miles of Dublin).

WE have been instructed by the Reps. of the late William P. Bobbett, Esq., to offer above Residence and Lands, adjoining,
FOR SALE BY PUBLIC AUCTION
(if not previously sold),
At Our Salerooms,
50 PRUSSIA STREET, DUBLIN,
On THURSDAY, 7th MAY, at 11 o'clock.

The property comprises 192a. 1r. 5p., Statute measure, or thereabouts, of the finest Old Grazing Land. The Residence (2-storey, non-basement, recently re-decorated) gate lodge, yard, out-offices, hay barn, etc., are all in perfect order.

The Property is held for ever, subject to a gross rent of £255 7/8 per annum; tithe rent, £3 8/6; P.L.V., £265 15/-, and is beautifully situated near Phoenix Park, 1 mile from Clonsilla (M.G.W.R.), and 4 miles from Lucan and Hazelhatch Stations (G.S.R.).

Clear possession can be given to purchaser.

Further particulars, photos and Conditions of Sale on application.

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GAVIN LOW, LTD., M.I.A.A.,
Auctioneers,
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Auctioneers will greatly oblige by posting on Wednesday all Advertisements they require inserted in Saturday's issue of the "Irish Times."

THE MANAGER.

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Immediate application essential, as steamer is nearly fully booked.

HEWETT'S TOURS, D'OLIER STREET, DUBLIN.

(CONTINUED FROM PAGE 3.)

SPORTS AND PASTIMES.

ANGLING—Fishing Rods, Reels, Lines, Flies and General Tackle; Rods Repaired; best house in Ireland, lists free.—Garnett, Crampton Court, Dublin, opposite Dublin Castle. 15 T

GUNS Repaired, careful and skilled work, moderate charges. Gun lists free.—Garnett, Gunmaker, Crampton Court, Dublin, opposite Dublin Castle. 15 T

GUNS—Webley and Scott Shot Guns, high grade; moderate price; fine finish; B.S.A. and other makes; Gun Cartridges and Accessories; illustrated catalogue free.—Keegan, Gunmaker, Inns quay, Dublin. 12 28

GUN repairs of every description executed by skilled tradesmen; new stocks fitted, stocks altered in bend, length, and castoff; barrels browned, bored, etc.—Keegan, Gunmaker, Inns quay, Dublin. 12 28

SHOOTING—Procure your Guns, Cartridges and Shooting and Netting requirements from Garnett's, Agents for Vickers and B.S.A. Guns and Rifles; lists free.—Garnett, Gunmaker, Crampton Court, Dublin, opposite Dublin Castle. 15 T

HORSES, HARNESS, ETC.

BLACK Pony Stallion, 11 hands, 4 years; Trap and Harness if required.—Toole, Ballywaltrim, Bray. 29 E

HARNESS—Trap and Cart Harness, all sizes stocked, very low prices.—Dublin Saddlery Warehouse, Kevin street. 27 E

LARGE stock New Harness, own manufacture, all handsewn; also 7 Sets of Secondhand Cart Harness.—Patterson, 9 George's quay, Butt Bridge. 5 28

MARE, Brougham and Harness for Sale, all in first class order; mare extra quiet in every way.—Glenageary Park, Glenageary, Kingstown. 27 E

NEAT Turnout—Pony, 12.2, Round Trap and Harness, as new.—Murphy, 33 South Circular road, Portobello.

PONY, 14 hands, Trap, Harness for Sale; extra smart turnout.—M 159, this office. 27 E

SMITH'S Harness never wears out.—93 Marlborough street (one minute from Nelson's Pillar). T

VEHICLES.

AILESBURY TRAPS.
NOTED GOLD MEDAL TUB, TONNEAU, ALL WEATHER AND HOODED CARS. SEVERAL CHEAP SECONDHAND CARS.
Catalogue from
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Showrooms: 3 LINCOLN PLACE, Westland Row, Dublin

AT Sanderson and Sons, Lower Dominick street, you can have choice of twenty new Satin Walnut Traps at greatly reduced prices; several Secondhand also. 27 E

BEAUTIFUL Round Trap, rubber tyres, built by Brown, of Windsor, fit 14-2, 15-2; perfect condition. Seen City Wheel Works, Great Brunswick street. T

FOR Sale, Tub Trap, almost new, seat four; no dealers.—Marino Park Villa, Malahide road. 27 C

FOR Sale, good strong Van and Harness, fit 15 hands.—37 Thomas street. 28 F

RUBBER Tyres, all sizes, fitted at short notice.—The City Wheel Works, Ltd., Great Brunswick street, Dublin. T

RUBBER Tyreing a speciality; 2 years' guarantee pro rata; Wheels Refurbished and returned same day.—Sanderson and Sons, Lower Dominick street. 27 E

WANTED, Timber Lorry and Timber Cart; must be sound, serviceable, reasonable in price; give weight of each.—Rothwell and Co., Ballinasloe. 28 F

CATTLE, LIVE STOCK.

AT Stud, Blue Persian Cat.—63 Lower Beechwood avenue, Dublin; appointment. T

COWS for Sale. Pure Bred Jerseys, Springers and Heifers.—Glenageary Park, Glenageary, Kingstown. 27 E

CHINCHILLA Rabbits for Sale; owner giving up; Adult Does, pedigree stock, 25/- each; Bucks 10/6; youngsters 5/- and 10/- each. Address "Z 4022, Rabbits," this office. 28 F

FOR Sale, six choice Shorthorn Springing Heifers.—John Ryan, Corbally, Maynooth. 27 C

FOR Sale, Pure Bred Anglo-Nubian Male Kid; sire Lady Dunleath Stock, nanny Trillic Mary. Address "Z 4036, Live Stock," this office. 28 F

FOR Sale, Bulls from one month to fifteen months, bred from registered cows and approved dairy bull.—O'Callaghan, Scarragh, Loughardstown. 28 X

HARMLESS Pet Snakes, Tortoises, from 1/-; Taxidermist to the sale of anything with life; 1/6 post free.—The Fanciers' Stores, 15 Upper Ormond quay, Dublin. 28 F

JENNET for Sale; quiet in all harness.—Ferry, Back Lane, Crumlin.—M 347, this office. 27 E

LADY Dunleath has Pedigree Berrens for Sale; overstocked; bucks and does, 10/6 each; also Pedigree Milking Male Kids, £1 each.—Ballywalter, Co. Down. 28 F

POLLY Cow for sale; time up, third calf.—Smith, Kilvare, Templeogue. 26 X

CATTLE, LIVE STOCK, CONTINUED

SALE—Fine Shorthorn Springer, on third calf, due 2nd May. Apply Spain, Mount Louise, Foxrock. 27 C

SPLENDID White Angora Rabbits, champion strains, eight months, Bucks 10/6, Does 12/6, carriage paid; pedigrees forwarded; approval willingly.—Dunn, Richmond House, Clonmel.

DOGS.

A PAIR lovely Bull Terrier Bitch Puppies for Sale, perfect specimens, 3 guineas; pedigree from Dawson-Atkinson, 24 Palmerston road, Rathmines. 27 C

AIREDALE Pups; sire, Erin's Big Gun; reasonable price.—Fitzgerald, Blackrock, Dublin. 27 C

AT Stud—Cairn Terrier, Champion Gurbeck Gooma of Muskerry. Bitches to Mr Patrick Cleary, St. Mary's Cottage, Bray. Apply Miss Helen Patten, Bellevue, Tivoli, Cork. 23 X

BLACK Cocker Dog, pedigreed, just 12 months old, retriever, ready for training; £5.—Major Little, Berkeley House, New Ross. 27 C

CARNEW Kennels can take a few Sealyham and Cairn Terriers for trimming and handling at Irish Dog Shows. Particulars from Godfree, Carnew. 24 C

ENGLISH Springer Spaniels, eight field trial winners and champions in pedigree; Puppies for Sale; some ready for training; reasonable.—Foerster, Rylands, Newtown Stewart, Tyrone. 24 X

FOR Sale, Sealyham Puppies, sire Brash Blarney, grandsire Brash Beppo.—W. H. Wallace, Lakelands Park, Templeogue road, Terenure. 24 C

FOR Sale, Black Cocker Bitch, 11 months, good pedigree, in season, £4 4/-.—W. Lindsay, Roscrea. 27 E

FOR Sale, Wire Haired Fox Terrier (dog), with pedigree.—M 264, this office. 27 E

FOR Sale—Irish Terrier Bitch (11 months); sire Mespil Hardyman, dam Mespil Erin; make lovely brood; price 50/-.—Brown, 11 Delahunty's Buildings, Lower Mount street.

FOR Sale, Scotch Aberdeen Terrier, 14 months, lovely specimen, champion bred, £2, or best offer.—Co-operative Stores, Mullingar. 28 E

GRAND Wire Fox Terrier Dog; house trained; good pedigree; 30/-.—M 196, this office. 27 E

HARRIERS for Sale—Entire pack of seven couples, all good working hounds; £3 per couple. Address "Z 4003, Harriers," this office. 27 C

IRISH Water Spaniel Pups, 6 months, good working strain; very strong.—Mrs. Browne, Rosslyn, Bray. 27 E

IRISH Terrier Pups for Sale; full pedigree.—6 Dolphin's Barn.

IRISH Terriers, 5 months; parents pedigree winners.—Murphy, 33 South Circular road, Portobello.

KERRY Blue Bitch, over six months, Wanted. Address "Z 3985 Dog," this office. 24 D

KERRY Blue Pups (male, female), 3 months; 2nd prize, Ballsbridge.—McNally, Raheny.

SEALYHAM Bitch for Sale, excellent pedigree, 18 months old.—Smith, Kilvare, Templeogue. 26 X

SEALYHAM Bitch for Sale, excellent pedigree, 18 months old.—Smith, Kilvare, Templeogue. 26 X

WANTED, Black Labrador Bitch, 18 months; pedigree very important.—Leahy, Woodfort, Mallow. 26 F

STABLING AND GRAZING.

GRAZING, to Let, well watered and sheltered.—Murray, Shankill Castle, Shankill, Dublin.

WANTED to Rent, Stable for horse and car, with living accommodation, centre of city. State terms to M 391, this office. 28 E

BUSINESS, BUSINESS PREMISES, LANDS, ETC.

SALE AND WANTED

A SECOND Floor Office to Let; electric light.—12 St. Andrew street. T

BUSINESS Premises, 19 Lord Edward street and 23 Castle street, situate heart of city, suitable any business. Auction 30th April.—Battersby, Auctioneers, Dublin. 22 X

BUILDING Sites, 39 Acres, half acre plots, Rathmines water laid on from Butterfield avenue. Apply Acrebrook, Rathfarnham. 27 C

BUILDING Sites (10), three minutes' walk from Rathfarnham tram line; gas, Rathmines water laid on; 500 years lease. Apply Acrebrook, Rathfarnham. 27 C

COMPACT Farm, Dwellinghouse, avenue entrance; out offices and land, if required. Apply Corkeran's Hotel, Blarney, Co. Cork. 24 C

CITY Office—Wanted, in Dame street or College Green district, City Office; ground floor preferred; state accommodation and terms.—M 342, this office.

CORN Exchange Buildings, Burgh quay—New Ground Floor Offices to Let at very moderate rents; sizes 15 x 12 feet to 36 x 16 feet; electric light. Open to inspection. Apply Secretary. 28 F

FOR Sale, the New Oxford Club, 34 Lower Abbey street, second floor, containing Billiard Tables, Mahogany Marking Boards, Cue Rests, Sofa, Seats, Electric Radiators, Mahogany Counters, Revolving Mahogany Cue Holder, and over one hundred other requisites. 27 A

FOR Sale—Valuable Business Premises; excellent living accommodation; h.c. bath, fine cellars; long rere garage; busy city street. Address "Z 4037, Business," this office. 28 F

FACTORY Premises to Let. Apply Eppel, 42 Pearse street. 26 X

GARAGE and Workshop to Let, Hatch street.—M 44, this office. 24 C

GARAGE to Let, off Rathmines road; gas, water, concrete floor; easy access; contents for sale; rent £12.—M 173, this office. 27 C

GARAGE, Factory, Workshop, 75 x 18, to Let. Open daily.—169 Townsend street. 27 E

HALL FLAT to Let for Offices.—2 Upper Camden street. 28 F

LARGE Building, near South quays, to Let; suitable for factory or stores. Address "Z 1164, Building," this office. T

LARGE Ground Floor Premises, suitable for storage, assembling and display of goods. Apply Manager, 22 City quay. 28 X

LADY, occupying office centre city, would share same with another having correspondence or clerical work, etc.—M 381, this office. 28 F

MORTGAGE—£4,000 Wanted, Business Premises value £6,000; busy city street; sound investment. Address "Z 4035, Mortgage," this office. 28 F

HOUSES AND LANDS.

JAMES H. NORTH & CO.,
110 GRAFTON STREET.

TO MARKET GARDENERS.—TO BE LET, Walled-in Plot, consisting of 5 acres; vegetable gardens, fruit trees, half an acre of glass containing vinery, tomato and peach-houses; accommodation for gardener if required. Rent moderate.

SOUTH CITY PREMISES, consisting of large hall, 23' x 90', and adjoining space, 55' x 16' and 55' x 19', suitable for Clothing Factory, to be Sold.

SANDYMOUNT—NEAT HOUSE to be Sold with possession; suit small family; 6 apartments; portion of purchase money can remain out. Further particulars. money can remain out. Further particulars James H. North and Co.

CARRICKMINES, 3 ACRES—FOR SALE, a really delightful MODERN HOUSE, non-basement, exquisite situation, with garden, tennis ground, garage and small paddock; excellent accommodation; billiard room, etc. Orders to View and particulars from James H. North and Co., 110 Grafton street.

HOWTH £70 FOR JUNE, JULY and AUGUST—Delightful Residence near the Baily; tram passes; can be had earlier if required. Apply James H. North and Co., 110 Grafton street.

BLACKROCK—TO BE LET, Furnished, part of a charming Detached Villa, offering quite private accommodation; strongly recommended; small family desired. Apply James H. North and Co., 110 Grafton street.

FURNISHED HOUSE WANTED for July and August in Killiney; must have garage and tennis ground and enjoy a sea view; rent £30 to £40 per month. Apply James H. North and Co., 110 Grafton street.

NORTH STRAND—PRICE £185 EACH—Four small Houses off main road, let to good tenants. Apply James H. North and Co., 110 Grafton street.

JAMES H. NORTH & CO.,
110 GRAFTON STREET.

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TO LET, BALLAVEENY with extensive grouse shooting and sea trout fishing. For terms and full particulars apply J. R. KELLY, Manager, Claggan Estate, Mallaranny, Co. Mayo.

TWO LARGE SECOND-HAND MARBLE MANTELPIECES
TO BE SOLD for a Customer,
AT BARGAIN PRICES
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Offers will be considered.

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UMBRELLA AND FANCY GOODS BUSINESS.

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Further particulars on application to
JOHNSTON, GRAHAM & CO.,
11 DONEGALL SQUARE, SOUTH, BELFAST.

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THE above well-known and very Valuable Fishery will be Let by the month (commencing May) or for the rest of the Season. Attention is drawn to the fact that this is considered the best Peal Fishery on the Shannon.

For full particulars apply to

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FOR SALE BY PRIVATE TREATY.

ESTATE OF
JOSEPH WILLIAMS, Deceased.
RICHARD WILLIAMS and SONS, Rathdowney.

The Executors of the late Joseph Williams, Rathdowney, are prepared to negotiate the Sale of the Interest of the Deceased in the valuable business carried on for many years at Rathdowney by the Williams family.

The Premises are extensive, and give ample accommodation for the varied branches of business operated. These comprise Drapery, in all departments, including Boots and Furniture; Grocery and Provisions, Hardware, Agricultural Implements, Seeds, Manures, etc., etc.

The business in all branches has been conspicuously successful, and enjoys the reputation of being one of the most important and profitable of its kind in Ireland.

The Property will be disposed of as a Going Concern, with the valuable Goodwill attached.

All information as to tenure of holdings, value of Assets and Turnover of Business to be had from the undersigned:—

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WILLIAM C. RIBBECK and CO., Accountants, Auditors, 1-2 Foster place, Dublin.
JAMES CURTIN, 22 South Mall, Cork.

CO. SLIGO.
ATTRACTIVE SALE BY PRIVATE TREATY OF
LICENSED HOTEL
IN A RISING SEASIDE RESORT FIVE MILES FROM SLIGO TOWN.
Particulars from
T. BRIEN,
Auctioneer, SLIGO.

IMPORTANT ANNOUNCEMENT

£100,000 Stock Free of Tax

SWITZER & CO., have pleasure in announcing to their Customers and the public that they at present hold New and Seasonable Stock to the value of £100,000 which they offer without the addition of the newly-imposed Taxes

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BUSINESS, PREMISES, ETC., CONTINUED.

NICE Shop, suitable for Tobacconist or General Business, in busy thoroughfare; rent £2 weekly; key, £250, or near offer.—The National Estate Agency, 66 Middle Abbey street, Dublin. X

NICE Dairy, in ready cash district; rent 12/6 weekly; fine £200; near offer.—The National Estate Agency, 66 Middle Abbey street, Dublin. X

PLOT of Ground to Let, main road, for shops, houses, factory. Apply Eppel, 42 Pearse street. 26 X

SHOP and Dwelling, Wellington quay, for Sale; possession; long lease.—M 43, this office. 24 C

SACKVILLE street—Bright Front Office to Let, fitted with linoleum, gas fire, electric centre light; rent only £40. Apply Corrigan and Co., 4 Grafton street.

TO Let, Premises suitable for store or small factory; central.—M 122, this office. 25 D

TO Let, splendid Offices, first floor, 188 Pearse street, Dublin. For particulars apply to 30 College Green, Dublin. 27 D

VICTUALLER'S Business, Going Concern, 28 Moore street (possession); Shop, Office, Fittings and Fixtures; upper part let at £39 per annum; ground rent £2 10-, lease 500 years.—MacArthur's Auction, Friday, 15th May. 25 D

WELL equipped Oatmeal Mill, with Patent Kiln and Bamford, storage for 6,000 barrels oats, centre of County Louth, will be Let or Sold. Address "Z 4047, Mill," this office. 28 E

38 STEPHEN'S Green (near Shelbourne Hotel)—Excellent Shop and return, lavatory accommodation; exceptional terms to good tenant. Apply Corrigan and Co., 4 Grafton street.

HOUSES AND LANDS FOR SALE.

AVAILABLE Bargain—Nine rooms, seaside, County Wicklow; possession; £725; stamp reply. Address "Z 3898, House," this office. 23 C

AUCTION 30th April, "Woodside," Shrewsbury road (possession). A beautiful suburban Residence on 2½ acres.—Battersby and Co., Auctioneers, Dublin. 22 X

AUCTION 30th April, "The Red House," Killiney, on one acre (possession); free of rent for ever; a charming Residence.—Battersby, Auctioneers, Dublin. 22 X

AUCTION 30th April.—Battersby and Co. will sell by Auction "Elsnore," 28 Sandymount avenue; a modern non basement House, semi detached. 22 X

AT Glasnevin, £550, £650, £1,150, £1,400; Drumcondra, £700; N.C. road, £650, £850, £1,500; Clontarf, £850; Philipsburgh avenue, £700; Jones's road, £750; Rathgar, £400, £1,250; Ranelagh, £800; Dolphin's Barn, £600, £650; Kilmainham, £800; Garage, £1,250.—Barron and Son, Auctioneers, 13 Lower Ormond quay.

ANGLESEA road—Semi-detached; 3 reception rooms, 4 bedrooms, maid's room, bath, hot press, 2 w.c.'s, electric light, large garden; let presently at £140 yearly, free; possession December; lease, 999 years; ground rent, £6; price £1,650 for immediate sale. Apply Wilton House, Wilton place. 27 C

AUCTION, Friday next, 10 Vernon Grove, Rathgar, at 12 o'clock—An attractive Semi Detached Modern Residence, with clear possession; also the Furniture and Effects.—Battersby and Co., Auctioneers, 39 Westmoreland street. 27 D

ATTRACTIVE modern House, electric light, garage; newly decorated; built pre-war. Apply 32 Villiers road, Rathgar. 27 C

AT Terenure—Compact House, £825; Sydney Parade, £1,000; Rathgar, with garage, £1,050; Sutton, on 1 acre, £1,200; Ballsbridge, £1,225; Harcourt terrace, £1,400. Particulars, Etchingham and Co., 7 Lower Pembroke street. 24 X

AT Bray—Houses for Sale, with possession; £950; £1,200.—North and Co., Grafton street. 24 X

AT Dun Laoghaire—Compact Houses for Sale; prices ranging £1,000-£1,400.—North and Co., Grafton street. 24 X

AT Lower Beechwood avenue—Non basement, seven apartments; £1,000.—North and Co., Grafton street. 24 X

AT Pembroke—Good House for Sale, with possession; £1,800.—North and Co., Grafton street. 24 X

AT Sutton—Semi detached, non basement, six apartments, electric light; £950.—North and Co., Grafton street. 24 X

AT Hollybank road—Non basement, six apartments, hot bath. Terms North and Co., Grafton street. 24 X

AT Home Farm road—Neat non basement, six apartments, hot bath, electric light.—North and Co., Grafton street. 24 X

AT Charleston road—Semi detached House, seven apartments, hot bath, good garden, electric light.—North and Co., Grafton street. 24 X

AT South Circular road—Compact House, in perfect order, for Sale with possession; £1,500.—North and Co., Grafton street. 24 X

AT Leinster road—Non basement House, eight apartments, hot bath, electric light; £1,200.—North and Co., Grafton street. 24 X

AT Sandford—Semi detached, modern, non basement, eight apartments, hot bath, electric light, garage; £1,500.—North and Co., Grafton street. 24 X

AT Monkstown—Choice House for Sale, with possession; £1,750, £1,000, £1,500, £1,425.—North and Co., Grafton street. 24 X

AT Mountjoy square, vicinity—Cheap five roomed House for Sale with possession; £475.—North and Co., Grafton street. 24 X

BALLYBRACK (possession)—Compact House, charmingly situated. Auction 30th April.—Battersby, Auctioneers, Dublin. 22 X

BUNGALOW for Sale, South suburbs, five apartments; selling a bargain, £425.—M 50, this office. 27 C

BALLSBRIDGE, Sandymount avenue—Nice House (possession); price £1,350; eight apartments. Orders to View from MacArthur's. 25 D

"BENMORE," Greystones (Burnaby), for Sale, with possession; modern semi detached, double fronted; 3 reception, 4 bedrooms, maid's, bathroom, lavatory basin, h and c., 2 w.c.'s, tiled kitchen, gardens; convenient to golf links, sea and rail. Apply above. 28 D

CLONTARF—1 to 6 St. Brigid's terrace, Strand road; attractive Corner Shop and Six Dwellinghouses, in one or more lots. Auction 30th April.—Battersby, Auctioneers, Dublin. 22 X

CLONSKEAGH—Excellent House, eight apartments, bath, tennis court, garage; price £1,300. Keys MacArthur's. 25 D

CLONTARF—126 St. Lawrence road, well built House (possession), ready to walk into; large garden; garage to hold two cars.—Battersby, Auctioneers, Dublin. 22 X

CABRA road (possession)—Newly built detached Residence, price £865. Keys MacArthur's. 25 D

COMPACT Modern House for Sale, with possession; electric light, hot bath; Sandford parade, Ranelagh. Particulars, Butler, 1 Percy place. 28 D

HOUSES AND LANDS CONTINUED

COTTAGE to Sell, five apartments; near sea and rail. Address "Z 4052, Cottage," this office. 28 D

DOLPHIN'S Barn (Possession)—Non basement five roomed House; bay windows, bath (h. and c.), gas, front and back gardens; adjacent to tram; long lease, small rent.—Valentine E. Kirwan, Solicitor, 13 Suffolk street. 25 D

DRUMCONDRA—Detached Residence, in perfect order, standing on an acre; possession; price £1,800. Particulars from P. J. Byrne, Auctioneer, 8 Parliament street. 25 C

DOONMORE House, 46 Brighton square, Rathgar (possession); nine apartments, spacious garden; ground rent £3 10/6, lease 900 years.—MacArthur's Auction, Friday, 15th May. 25 D

DOLPHIN'S Barn—Double fronted Shop and House, Grocery and Provisions; possession; price £4,000. Call MacArthur's. 25 D

DOUBLE Fronted House, 552 North Circular road (possession); five apartments, good gardens; ground rent £3 10/-, lease 1,000 years.—MacArthur's Auction, Friday, 15th May. 25 D

DRUMCONDRA (1 acre)—Superior non-basement House, hot bath, 5 bedrooms, orchard, space garage; possession; £1,975.—Arthur Jones, Son, Greystones. 27 E

DALKEY, Dalkey avenue—Summerville, charming red brick villa; lease 200; ground rent £4 10/-; £925. Key next door. 28 F

DRUMCONDRA—Detached Residence, on one acre, 8 apartments, large yard and outoffices; lease for ever; rent £10; valuation £36; £2,000, or near offer. The National Estate Agency, 66 Middle Abbey street, Dublin. X

FOR Sale, several Houses, Portstewart and Coleraine; vacant possession; stamp for particulars.—Gilmour, Auctioneer, Coleraine. 21 X

FOR Sale, Portstewart, semi detached Villa; long lease; small head rent; vacant possession. Particulars, Gilmour, Auctioneer, Coleraine. 21 X

GREYSTONES—"Rathlahine" (possession), a well built detached House; good accommodation; pretty grounds.—Battersby and Co., Auctioneers, Dublin. 22 X

GROSVENOR road, Rathgar (possession), 10 apartments, bath; reduced price. Key 18 Kenilworth road. 23 B

GLASNEVIN, 81 Iona road (possession)—Auction, 30th April, one of these modern soundly built Houses, all in perfect order.—Battersby, Auctioneers, Dublin. 22 X

HANDSOME Modern Semi Detached Residence, 15 Ballymun road; Two Reception, Five Bedrooms; garden front and rere; seen daily after 3 o'clock. 24 F

MONKSTOWN—Charming detached Residence; five bedrooms, three reception, two maids', kitchen, bathroom (h. and c.), garden, greenhouse, etc., all in perfect order; possession; £1,600.—D. C. Maher, Solicitor, 20 Westland Row. 24 C

MACARTHUR and Co., House and Land Agents, Auctioneers and Valuers, 79 Talbot street, Dublin. Where we Sell Houses. 25 D

MODERN House, 70 South Lotts road, Ringsend (possession); six apartments, bath, gardens; ground rent £4, lease long.—MacArthur's Auction, Friday, 15th May. 25 D

NEW House for Sale, Rathgar; eight rooms, garage, possession; price £1,050.—M 231, this office. 27 E

PROFITABLE Investment—7 Upper Erne street, good House and two yards, let at 19/9 per week; ground rent £6, lease 260 years.—MacArthur's Auction, Friday, 15th May. 25 D

PALMERSTON Park district—£2,500, detached; 5 bedrooms, hot bath, garage; Southern aspect; possession.—Arthur Jones, Son, Agents, Greystones. 27 E

PEMBROKE road—Modern Residence for Sale, with Furniture £1,650, without £1,450; nice order; garage, electric light, hot bath, etc. Key Corrigan and Co., 4 Grafton street

PEMBROKE—House, 8 apartments, recently decorated, electric light, bathroom, hot and cold water, large garden, garage, stables, lawn; rent £5; valuation £38; £1,350.—The National Estate Agency, 66 Middle Abbey street. X

RATHMINES—Auction 30th April (possession), 33 Belgrave square, well built House, bay windows, large garden, room garage.—Battersby, Auctioneers, Dublin. 22 X

RANELAGH—Newly constructed Villa Residence, 8 apartments, bathroom, hot and cold water, electric light, large garden, lawn, room for garage; £1,200.—The National Estate Agency, 66 Middle Abbey street, Dublin. X

SANTRY—Ballymun Villa, comfortable, well built non basement House and garden. Auction 30th April.—Battersby, Auctioneers, Dublin. 22 X

SUIT Hotel, Club, or Boarding House—12 Mountjoy square, with possession; 16 large apartments and stable; ground rent £45, lease for ever.—MacArthur's Auction, Friday, 15th May. 25 D

SALE, Ranelagh tram line; eight apartments, hot bath, electric light, gas, large gardens; good condition.—M 125, this office. 26 D

SALE, with Possession—Desirable Modern Dwelling; 2 living, 5 bedrooms; semi-detached; lease for ever, free of ground rent; seen by appointment; price £1,500; Rathmines district.—M 165, this office. 27 E

SALE, 3 Houses, Wellington View, Crumlin road, £600; lease for ever.—M 207, this office. 27 E

SANDYCOVE—For Sale, two new six roomed Villas.—George Handy, 18 Sandycove road, Sandycove. 27 E

SALE, possession, Detached Residence; North city; nine apartments, bath, large garden.—M 281, this office. 28 F

TO Investors—12 Houses, producing £157 8/- over rates and rent, sell at £1,320.—M 190, this office. 27 E

THE National Estate Agency has a large and varied list of Farms, Business Premises and Houses for Sale in all parts of Ireland. Call or write, Offices, 66 Middle Abbey street, Dublin. 9 X

TO be Sold, or Let, on Lease, Woodley, Kilmacud road, between Dundrum and Stillorgan; Non Basement House, on 18 well wooded Acres; house could be divided for two families; easily kept grounds; 2 walled well fruit stocked gardens, gate lodge; also horse in yard, garage room for five cars. Apply W. Verschoyle, 19 Fitzwilliam square. 28 F

WESTFIELD road—Modern House, non basement, 8 apartments, large garden; every convenience; price moderate; immediate possession. Apply Oswestry, Westfield road. 23 C

WELLINGTON road—Newly decorated House, electric light, bathroom, hot and cold, garden, new garage, lawn; rent £10; valuation £28; £1,250.—The National Estate Agency, 66 Middle Abbey street, Dublin. X

61 UPPER Rathmines (opposite Frankfort avenue), a Compact Non Basement House, Semi Detached, with large plot of ground and workshops at rere, approached by a wide lane, for Auction on Friday next, when the Builder's Plant will also be Sold.—Dockrell, Ltd., Auctioneers, George's street. D

HOUSES TO LET

ATTRACTIVE modern House to Let, furnished, Terenure district, June to September, inclusive; 2 reception, 3 bedrooms; no children; moderate.—R O 1942 Irish Times Branch Office, Rathmines. 26 D

ALPHONSUS road—Sell bargain, nice modern House, let £55; excellent monthly tenant.—K 1932, this office. 24 D

BEAUTIFUL Detached House to be Let, Furnished, Clonskea; £25 per month.—M 323, this office.

DRUMCONDRA (tram line)—7 roomed House, Furnished; any term; 2 rooms reserved; offers.—M 210, this office. 27 E

FURNISHED House to Let, Rathgar; splendid situation; every modern convenience; nice garden.—M 244, this office. 27 E

FURNISHED House, well appointed, to Let in city, Charleville road, N.C. road, for summer months only, June to September. Apply M 234, this office. 27 E

FULLY Furnished House, 10 rooms, bathroom, etc., Rathmines road; immediate possession.—R O 1948, Irish Times Branch Office, Rathmines. 27 E

FURNISHED House, Clontarf, 3 sitting, 4 bedrooms, gas, electric light, telephone, nicely situated, cheap.—M 292, this office.

HOUSE, six roomed, to Let, North side, Furnished or Unfurnished; immediate possession; exceptional opportunity.—M 243, this office. 27 C

LODGE to Let, suitable for two people, no children, suburbs, gentleman's place; 10/- weekly. Address "Z 4046, Lodge," this office. 28D

SMALL, comfortably Furnished House to Let, for summer months; Drumcondra; electric light, bath (h. and c.); moderate.—M 35, this office. 24 C

SMALL, well Furnished House to be Let for August, or August and September, Palmerston Park vicinity; electric light, telephone; garage near if required; small family only. Address "Z 3980, House," this office. 26 D

SIX Roomed House to Let, unfurnished; garden; S.C.R.—M 203, this office. 27 C

HOUSES WANTED

A MODERN Furnished House, twelve months, in tram served suburb; four bedrooms; £150 yearly.—Arthur Jones and Son, Commercial Buildings, Dublin. 26 D

A MEDIUM sized House Wanted to Purchase, city or suburbs; moderate price.—M 260, this office. 27 E

CIVIL Servant requires Unfurnished House; careful tenant; four in family; state full particulars.—M 400, this office. 28 F

MONKSTOWN, Blackrock, close to, preferably facing sea. Wanted Detached or Semi Detached Non-Basement House; possession; 3 sitting, 5 bedrooms, maid's; all modern conveniences, garage.—K 1885, this office.

WANTED, Furnished House at once; £10-£12 monthly.—M 37, this office. 24 C

WANTED, to Rent, Cottage, with field or garden. Address "Z 3924, Cottage," this office. 24 C

WANTED, Cottage or Caravan for summer months.—M 369, this office.

WANTED, to Let, Unfurnished House, Half House or Flat.—M 366, this office. 28 F

APARTMENTS TO LET.

DUBLIN AND DISTRICT

APARTMENTS Agency.—Lists on application; Flats, Board Residence, Furnished Apartments.—Miss White, 25 Nassau street. T

A FURNISHED Bedroom, small Sittingroom; bath, electric light.—4 Woodstock Gardens, Ranelagh. 27 E

APARTMENTS to Let—Furnished Bedroom and Sittingroom; light and attendance; moderate; South side, good locality; Protestants; tenant dining out preferred.—M 158, this office. 27 C

AT Rathgar road—Flat, Bedroom, Sittingroom, gas cooker, not bath.—M 89, this office. 27 C

A SELF contained, well furnished Flat to Let on N.C.R., Phoenix Park, vacant 1st May.—M 215, this office. 27 E

APARTMENTS—Nicely Furnished Bedroom and Sittingroom, Kitchenette, gas cooker.—10 Frankfort avenue. 27 C

AT 16 Upper Leeson street—Well Furnished Rooms; electric light, bath. 27 E

A SELF contained newly decorated Flat, separate lavatory, gas; £65.—42 Westland Row. 27 E

AT 17 Upper Leeson street—Apartments, well furnished, bath, electric light. 27 E

AT 55 Upper Leeson street—Single and Double Bedded Rooms, full or partial board; or Room without board. 27 E

AT Belgrave square, Furnished Front Double Bedroom, Sittingroom; gas cooker; one guinea weekly.—M 322, this office.

APARTMENTS, Furnished, 14 Upper Gardiner street; partial board if required; references; interview after 2 p.m. 28 F

AT 102 Marlborough road, Donnybrook—Comfortable Apartments; suit ladies or gentlemen dining out. 28 F

AT 2 St. Alphonsus road, Drumcondra—Rooms; Board optional; visitors or permanent. 28 F

BEDROOM, use Sittingroom; electric light, hot and cold bath.—40 Leinster square. 25 C

BEDROOM (two beds), use Sittingroom, electric light; no other lodgers kept. Seen after 5. 9 Leinster road, Rathmines. 27 E

BELGRAVE square, Rathmines—Self-contained three or four roomed, well furnished, superior Flat; 12 guineas monthly.—M 335, this office. 28 F

BEAUTIFUL Furnished Hall Flat, newly decorated; South side; references.—M 363, this office. 28 F

COMFORTABLE Apartments; suit 3 business ladies or gents dining out; Grove Park, Rathmines.—R O 1935, Irish Times Branch Office, Rathmines. 24 C

CITY Service Bureau, 85 Grafton street, for Houses, Flats, Apartments. X

COMFORTABLY Furnished Bedrooms and Sittingroom, bath, electric light, fire; partial board, attendance; suit two or two gentlemen; private house, Ballsbridge.—M 259, this office. 27 E

COMFORTABLE Rooms, gas, electric light.—M 287, this office. 27 E

CLONTARF—Two Furnished Rooms, nice house, convenient tram, train, 'bus.—M 294, this office. 28 F

CLONTARF—Sittingroom and Bedroom, facing sea; suit 1 or 2 gentlemen dining out, or single, quiet gentleman; moderate.—M 338, this office. 28 F

COMFORTABLY Furnished Combined Room, with cooker; suit one lady; 10/6 weekly.—Ioes, Annesley Park, Rathmines.

DOCTOR or other Professional Gentleman—Two beautiful Unfurnished Rooms to Let, Adelaide road; rent £72; also living accommodation if required; phone, garage, private house.—M 12, this office. 24 C

APARTMENTS TO LET CONTINUED.

DRUMCONDRA—Well Furnished Double Bedroom, large Front Sittingroom, Kitchen (sole use, gas cooker, close range, electric light; 1d. tram to Pillar; nice quiet house.—50 St. Patrick's road. 6 29

DRUMCONDRA—Front Bedroom (Furnished), hot bath; no other lodgers; convenient tram; moderate.—M 394, this office. 28 F

DONNYBROOK—Furnished Back Bedroom, Sittingroom, kitchenette, gas cooker, electric, 22/6.—M 373, this office. 28 F

FURNISHED, 2 Bedrooms, Sittingroom, kitchen; separate cooker; bathroom.—44 Moyne road. 24 C

FLAT, self contained, Furnished; sittingroom, two bedrooms, kitchen.—7 Woodstock Gardens, Ranelagh. 27 E

FLATS, Unfurnished; suit two; Houses and Flats wanted.—Office, 64 Blessington street. 27 E

FURNISHED Flat, large sittingroom, two bedrooms, kitchenette, gas, electric; 2 guineas weekly.—M 365, this office. 28 F

FLAT, Unfurnished, Fitzwilliam street, Pukka, self contained, on one floor, lounge hall, three large rooms, kitchen, bathroom, lavatory, geyser, electric light, gas.—M 407, this office. 28 F

GENTLEMAN can have exclusive use of Rooms, Palmerston Park district; every comfort.—K 1981, this office. 24 C

GENTLEMAN dining out offered Bedroom and Sittingroom, private house, Dartry road.—M 385, this office. 28 F

MERRION square—Furnished Hall Flat, waiting and consulting rooms, and garage; suit doctor or dentist. Apply Garland and Co., Auctioneers and House Agents, 57 Dame street. 28 F

ONE or Two Business Ladies Wanted to share Flat, vicinity Stephen's Green.—M 348, this office. 28 F

PARTIAL Board for one or two gentlemen, private family; garage; Rathmines. Address "Z 3214, Apartments," this office. 25 1

PROFESSIONAL or Business Man—Two Rooms to Let, Furnished; or Flat.—Garland and Co., Auctioneers, Dame street.

RATHGAR road—Roomy self contained Flat to Let.—M 295, this office. 28 F

SELECT well Furnished Bedroom and Private Sittingroom; suit gentleman dining out; Grove Park, Rathmines.—R O 1937, Irish Times Branch Office, Rathmines. 24 C

SELF contained newly decorated Top Flat, two bedrooms, sittingroom, kitchen, bathroom, geyser, electric, gas, separate hall door.—65 Lower Leeson street. 24 D

SOUTH City—In private house, good healthy locality, well Furnished Bedroom, Sittingroom, and Kitchenette, with gas cooker and electric light; use of bath; tram passes door; seen by appointment.—M 228, this office. 27 E

SELF-CONTAINED Flat: Three large Rooms, separate bathroom, separate w.c., separate kitchen; gas, electric.—Caretaker, 27 Rathmines road. 28 F

SUPERIOR Apartments (gentlemen only)—Single Bedrooms, use diningroom and large smoking, writing room electric light, hot baths, excellent cuisine. Seen between six and eight o'clock, 14 Hatch street. 28 F

TO Let, Clontarf, 3 Unfurnished Rooms; bathroom, electric light; select locality.—M 112, this office. 25 D

THREE gentlemen friends can have two comfortable Bedrooms, private sittingroom, partial board; electric light and bath; vicinity Leeson Park; 1d. tram to city.—M 331, this office. 28 F

TOP Flat to Let, sittingroom, bedroom, kitchenette, with gas cooker, electric light, use of bathroom; Dartry road district; no children. Address "Z 4050, Apartments," this office. 28 D

UNFURNISHED Flat, two rooms, kitchenette; use of bath; Rathgar.—M 329, this office. 28 F

UNFURNISHED Top Flat, Upper Pembroke street, three rooms, kitchenette, bath.—469, Irish Times Branch Office, Baggot street Bridge. 27 C

UNFURNISHED two room Flat, near Merrion square; bath, separate gas meter, electric light; ladies only; no children.—474, Irish Times Branch Office, Baggot street Bridge.

VACANT Soon—Sittingroom and Bedroom, Dartry tram; suit gentleman or lady dining out.—M 119, this office. 25 D

WANTED, Lady to share Flat with two others in Harcourt street.—M 378, this office.

2 GARDENER'S Place—Comfortable Apartments; permanent or otherwise. 27 C

16 SAINT David's terrace, North Circular road—Two Unfurnished Rooms to Let; electric light, bath; moderate. 27 E

APARTMENTS WANTED

A YOUNG gentleman, Civil Servant, requires Bedroom, use Sittingroom, partial Board; occasional use piano; South side; state terms.—M 339, this office.

BEDROOM (two beds), Sittingroom, linen, cooking, attendance Wanted, South side; mother and daughter; state terms for permanency.—R O 1953, Irish Times Branch Office, Rathmines. 27 E

BED Sittingroom Wanted for lady student, South side, with attendance.—M 374, this office.

ELDERLY woman requires Unfurnished Bedroom, on flat, homely Protestant family, Rathmines, including board, £1 weekly.—R O 1964, Irish Times Branch Office, Rathmines. 28 F

GENTLEMAN requires Partial Board and use of Sittingroom, in select house; Protestant family; no other lodgers; state terms.—M 251, this office. 27 E

GENTLEMAN requires Partial Board Residence; please state terms.—M 345, this office.

GENTLEMAN wants Bedroom and use of Sittingroom, partial board; South side or Kingstown.—M 379, this office.

GENTLEMAN wants Rooms, partial Board; Rathmines, Upper; moderate terms.—M 399, this office.

LADY wants Full Board (preferably near Blackhall place), or Furnished or partly one or two Top Rooms; attendance; terms.—M 368, this office.

LADY desires Single Bedroom, use Sittingroom, bath; moderate; central.—M 298, this office.

MARRIED couple (no family) require Part House, 4 rooms; South suburbs; moderate.—M 33, this office. 24 C

SMALL Combined Room, about 10/-; central.—M 398, this office.

WELL educated Girl, musical (R.C.), desires post as Paying Guest in nice family; city or suburbs, Ballsbridge or Pembroke preferred; staying in Dublin until end of June.—K 1959, this office. 24 C

WANTED, homely quarters, vicinity Leeson Park, by elderly gentleman; state terms.—M 189, this office. 27 C

WANTED, Self-contained Furnished Flat, 25/-; Harcourt street or near station.—M 284, this office.

WANTED—Old Lady desires comfortable home with Protestant family; state inclusive terms.—M 340, this office. 28 X

WANTED, by married couple (one child), Furnished Bedroom, Sittingroom, Kitchenette, in or near City; moderate essential.—M 334, this office. 28 D

YOUNG Man requires Apartment, full board, exclusive use sittingroom; moderate; central.—M 187, this office. 27 E

SEASIDE AND COUNTRY

HOUSE TO LET AND WANTED

AGENTS, Arthur Jones, Son, Auctioneers, Greystones—Houses, Furnished, Unfurnished. Sale. 'Phone, One. 12 16

ATTRACTIVE House, Furnished, Dalkey, to Let; June £20, July £25, August £30; reduction for season. Address "Z 3905, House," this office. 27 X

ATTRACTIVE House, Furnished, Dalkey, to Let; June £20, July £25, August £30; reduction for season. Address "Z 3905, House," this office. 23 X

BLACKROCK—Advertisements for "Irish Times" received at 41 Main street up to 3.30 p.m. for following day's Paper. T

BRAY, Esplanade, large Furnished House or Half to Let, summer months.—K 1988, this office. 24 C

BLACKROCK—To Let, Furnished, for 6 or 12 months, choicely situated non-basement House, 7 apartments, bath (h. and c.); close to train and tram; rent £11 per month. Apply Hasley and Co., Estate Agents, Blackrock. 27 E

BRAY—Furnished House, May and June, three minutes sea, rail; gas cooker, electric light.—31 Duncairn avenue. E

BRAY—Detached Furnished House or Half; monthly, 6, 12 months.—Greenpark House.

CHARMING House to Let, monthly, near Hunter's Hotel, convenient to sea, rail and 'bus, eight apartments, fully furnished; standing in own grounds; garage, fishing.—Jolley, Rathnew, Co. Wicklow. 27 E

FURNISHED House to Let in Blackrock, six apartments, bath, garden. Apply Mrs. McMillan, Arnoldville, Monkstown. 28 X

GREYSTONES—To Let, well Furnished compact House; 5 bedrooms, maid's; near sea, station; season £85; small family. Address "Z 3991, House," this office. 27 E

GREYSTONES—Furnished Cottage to Let, sitting room, three bedrooms, kitchen cheap, season or monthly. Address "Z 4006, Cottage," this office. 27 E

HOWTH—Furnished Bungalow to Let for May or season; suit three or four; terms very moderate.—M 224, this office. 27 E

HOWTH Hill—To Let for May, Four Roomed Furnished Cottage, 5 minutes from tram.—Mrs. Finn, Glenvale. 28 D

HOWTH and Sutton—Furnished Houses, summer Letting. Apply Walsh, House Agent, Howth. 20 X

MONKSTOWN—Select Furnished House, near sea, tram and train, to Let, July.—490, Irish Times Branch Office, Blackrock. T

RUSH—To Let for season, six roomed fully Furnished Bungalow, facing sea; close range, good water, own pump; tennis court.—M 395, this office. 28 F

SMALL Furnished House Wanted from June for 4 or 5 months; 3 bedrooms, 2 sittingrooms, bath, etc.; Killiney, Kingstown, Bray preferred. Reply Ruttledge, Westport Lodge, Westport. 27 C

TO Let, £75 a year Unfurnished, or £9 a month Furnished, 10 Roomed House, newly painted, with usual out offices and 4 acres; ½ mile from P.O., 2 from sea and station, and 44 from Dublin. Address "Z 3941, House," this office. 27 C

TO Let, Furnished House, three bedrooms, sitting room and kitchen; three miles Enniskerry; moderate; long term.—M'Nulty, Rose Cottage, Enniskerry. 24 B

TO be Let or Sold, Castlerock House, Castlerock, Co. Derry, two large reception rooms, eight bedrooms; greenhouse, coachhouse and stabling; beautiful situation, overlooking golf links. Apply Mrs. Redmond, Raceview House, Broughshane, Co. Antrim. 27 D

TRAMORE, 1 Bellevue terrace—May, June, July, September; diningroom, four bedrooms, maid's, use of kitchen, all modern conveniences; close station, sea, golf. Reply above. 27 E

TO Let, Baily, Furnished House, July, four bedrooms, three sittingrooms, telephone, garage, water supply; tram.—Blackberry Hill, Baily. 'Phone 39, Howth. 27 E

TWO Roomed Lodge to Let, monthly, furnished, near Wicklow; beautiful scenery and locality; trout fishing; convenient to 'bus and rail; £4, May. Address "Z 4010, Lodge," this office. 27 E

TO Let, Furnished and Unfurnished Houses; register complete; stamp for particulars.—Gilmour, Auctioneer, York terrace, Portstewart. 21 X

WANTED to Rent, small House or Flat (unfurnished), between Monkstown and Merrion. Particulars to K 1860, this office. 23 A

WANTED, Furnished Cottage near sea and rail, convenient to Dublin, for July and August, or from 7th July to 7th September; state terms and particulars of house. Address "Z 3939, Cottage," this office. 24 C

WANTED, in Waterford, Tramore, Limerick, or Galway, small modern House, garden, garage; rent or purchase.—K 1936, this office. 24 C

WHITEHEAD, Antrim Coast—Comfortably Furnished Detached House to Let, annually, £5 per month; references required. Address "Z 3950, House," this office. 24 C

WANTED, for August, Small Furnished House or Cottage, Howth or Sutton.—M 136, this office. 26 D

WANTED immediately, for some months, Furnished House, 4 bedrooms, maid's; Monkstown or Blackrock. Address "Z 3989, House," this office. 27 D

WICKLOW—Cottage, three apartments; up to date sanitation, summer months.—O'Toole, New street. 27 E

WANTED, for July and August, Furnished Cottage, Howth, Dalkey, Bray or Greystones; state terms.—M 325, this office. 27 F

WITHIN 30 miles of Dublin, near R.C. church, small Unfurnished House or Cottage, good permanent tenant, up to £40 a year. Particulars re bath, sanitation, garden, etc.—M 375, this office. 28 F

WANTED, Residence between Blackrock and Merrion, away from the sea; price about £1,200. Send particulars to Holden, Auctioneers, Saint Andrew street.

WANTED, Greystones, Cottage, Furnished or Unfurnished; yearly tenancy.—R O 1960, Irish Times Branch Office, Rathmines.

APARTMENTS TO LET AND WANTED.

AT Monkstown—Furnished Flats, Bed, Sittingrooms; ideally situated, overlooking bay.—14 Longford terrace. 24 C

ALL requiring Apartments, Furnished and Unfurnished, should call to Agency, 24 Main street, Blackrock. 28 E

AVOCA—For summer months, Furnished Sittingroom, three Bedrooms, use of kitchen; garage. Apply Castlemacadam House, Avoca. 27 E

SEASIDE AND COUNTRY CONTINUED.

APARTMENTS—South Kerry, seaport, overlooking sea; terms moderate. Address "Z 4028, Apartments," this office. 28 D

ATTRACTIVE Unfurnished Flat; can be seen and particulars at Monkstown House, Monkstown avenue; suit small family.

BRAY—Large Front Combined Drawingroom, single Bedroom, with use of diningroom.—5 Westbourne terrace. 25 D

BRAY Esplanade—Comfortable Furnished Apartments, cooking, attendance.—101, Wilde's Office, Bray. 27

BALDOYLE—Accommodation for two or seven business gentlemen or five business ladies, with attendance, from May or longer. Apply Clarke's Villa, Baldoyle. 27 E

BLACKROCK—Three comfortably Furnished Rooms; attendance or otherwise.—486, Irish Times Branch Office, Blackrock. 27 E

BLACKROCK—Beautiful Bedroom and Sittingroom (Furnished), bath, attendance; select; ladies dining out.—480, Irish Times Branch Office, Blackrock. 27 E

DUN Laoghaire—Furnished Flat, sittingroom, two bedrooms, kitchenette, use of bathroom.—28 Adelaide street. 28 F

FURNISHED Apartments with Board; nicely situated country residence; tennis court and garage; convenient to golf links; Kilkenny. Address "Z 3931, Apartments," this office. 24 C

FLAT, 2 rooms and kitchenette, self contained; 15/- weekly. Apply Dunboyne Flat, Bray. 24 C

FLATS to Let, Monkstown, self contained, 3 rooms, kitchenette, and bathroom.—Belgrave Hall, 9 Queen's Park. 24 C

FLAT to Let, comfortably Furnished; moderate; every convenience.—22 Mellifont avenue, Dun Laoghaire.

GREYSTONES—Furnished Apartments, May and June; suit family; moderate. Address "Z 4007, Apartments," this office. 27 E

GREYSTONES, Blacklion House—Sittingroom, two or more Bedrooms; attendance; Board if required.

GLENAGEARY—To Let, Unfurnished, part of large House, own grounds, seven apartments; rent £6 monthly.—M 390, this office. 28 F

GENTLEMAN wants good Room, with fire, board, and some assistance from nurse; permanent if suitable; state terms.—R 29, Irish Times Branch Office, Kingstown. 28 F

HALF Unfurnished House to Let, self contained, separate entrance, vicinity Blackrock, beautiful country and sea air; moderate. Address "Z 4005, Half House," this office. 27 C

"HOPEVIEW," 4 Adelaide street, Dun Laoghaire—Comfortable Bedrooms, visitors or permanent; moderate terms. 27 F

HOWTH Hill—Furnished Flat to Let, from May for summer months; no attendance; suit two.—M 405, this office.

KINGSTOWN—Wanted, Lady as Paying Guest as Companion; terms moderate; house sea front. Address "Z 3996, Guest," this office. 27 E

KINGSTOWN district—Unfurnished Flat required, two adults, £60. Address "Z 4032, Flat," this office. 28 F

LADY wants Comfortable Apartments or Small Furnished Flat, with attendance, in good locality, Dublin or suburbs; near R.C. church.—L. D., Irish Times Branch Office, Kingstown. 24 A

LADY, having nice Detached House, short distance from Dublin, near sea, golf links, own tennis, wishes to hear of boarders; moderate terms.—M 357, this office.

PORTMARNOCK—Three room Cottage to Let May; moderate rent.—Delany, 17 Lower St. Brigid's road, Drumcondra. 28 F

SANDYCOVE—Comfortably Furnished Bedroom and Sittingroom; no other boarders.—S 81, Irish Times Branch Office, Kingstown. 28 D

TO Let in Farmhouse, one or two Bedrooms, with use of Sittingroom, for summer months or longer.—Mrs. Rylands, Bolarney, Wicklow.

THREE Bedrooms, Sittingroom, and use of kitchen in Furnished Country House, 10 minutes' walk from sea and station, five minutes' rail to Laytown.—M 352, this office.

TO Let, Flat, Furnished or Unfurnished.—35 Corrig avenue, Dun Laoghaire. 28 F

WANTED, Half or Unfurnished House, Monkstown.—R O 1952, Irish Times Branch Office, Rathmines. 27 E

ENGLAND, SCOTLAND, WALES.

ANGLESEY, Trearddur Bay—Three reception, seven bedrooms, bath, inside sanitation; linen; golf; sea front; May, June.—Shone, "Ingledene." 27 F

TO be Let, Reigate, Furnished House, three bedrooms, two reception, bathroom (geyser), kitchen, gas cooker, electric light, nice flower garden; near shops, station, church, one hour London, easy distance lovely Surrey hills; July to September, four guineas weekly.—Mrs. Maude, 42 Warren road, Reigate, Surrey.

LONDON AND CONTINENTAL.

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